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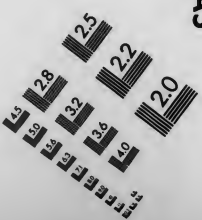
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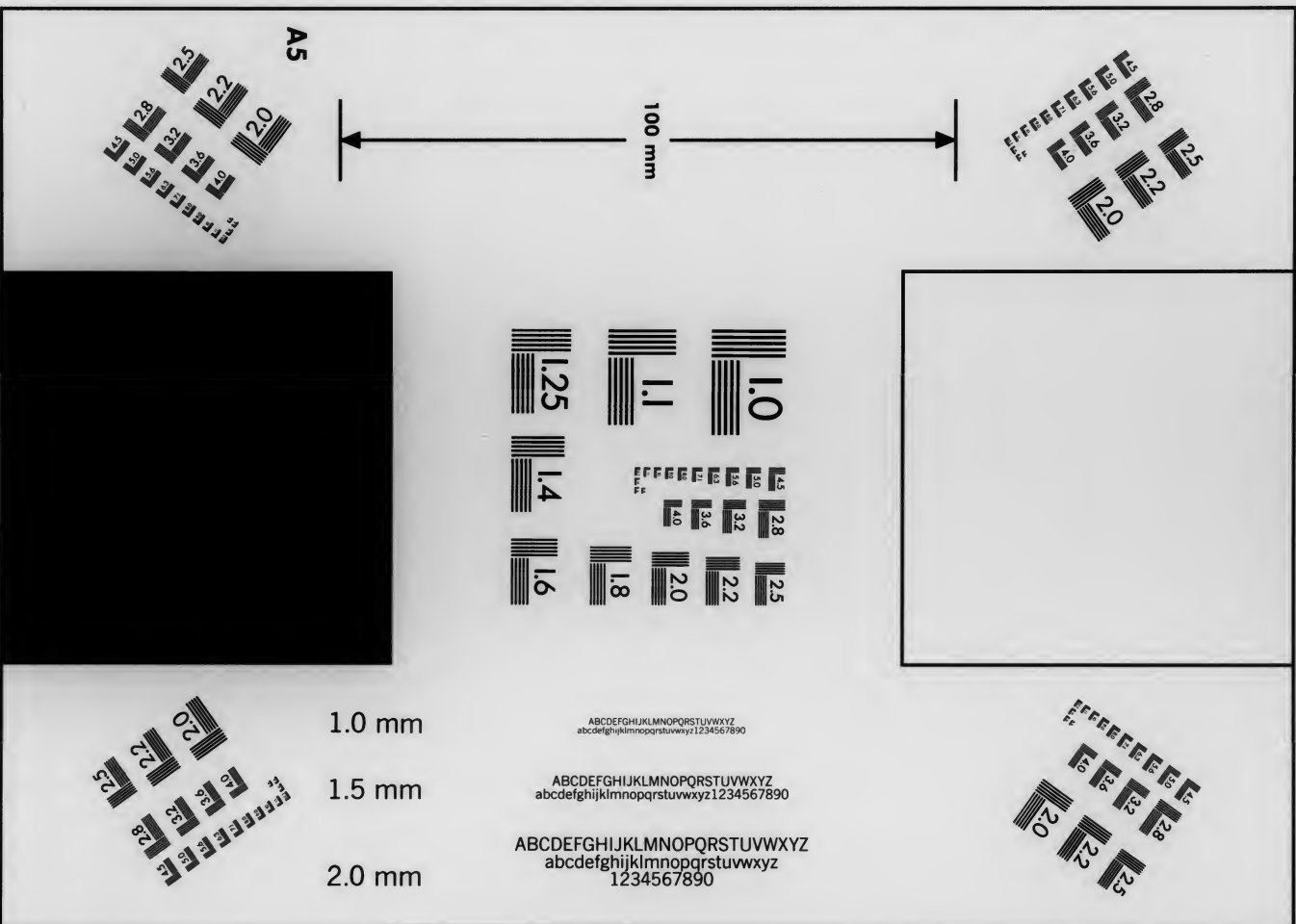
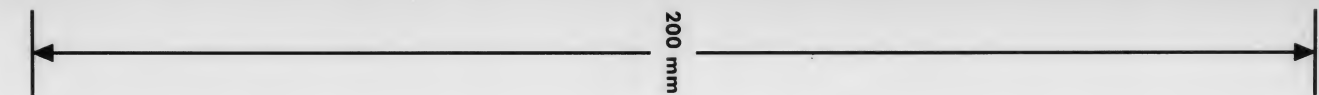
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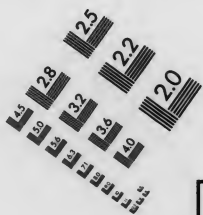
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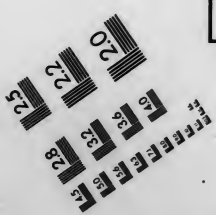
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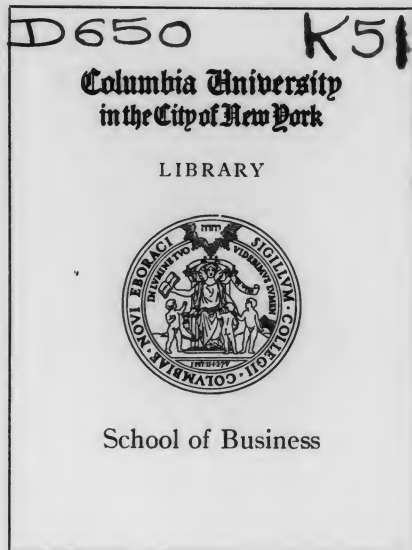


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Study No. 63

ANALYSIS OF THE FINANCES OF THE STATE OF INDIANA, 1913-1923. By CHARLES KETTLEBOROUGH, Director of the Indiana Legislative Reference Bureau, and FREDERIC H. GUILD, Professor of Political Science in the University of Kansas, formerly Associate Professor of Political Science in Indiana University.

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Introduction

THE decade from 1913 to 1923, inclusive, which is the period covered in this study, was characterized by an unprecedented increase in wages, the prices of commodities, and the general cost of living. The index numbers of the Federal Bureau of Labor Statistics, disclosing the comparative wholesale prices of 404 commodities, including farm products, food, clothing, fuel, light, metal products, building materials, chemicals, drugs, household goods, and other miscellaneous articles necessary for and entering into the support of the average family, as shown in the following table, indicates that, for the whole period, the increase in the general cost of living was 53.7 per cent, that the most marked increase was in 1916 and 1917 and the most conspicuous decline in 1921, and that the same commodities which cost \$100 in 1913 cost \$226.20 in 1920, the peak year, and \$153.70 in 1923. During the same period, wages in the principal industries increased 99 per cent, the most perceptible advances being in 1918, 1919, and 1920, and the only recession in 1922. An inspection of the table discloses that the most conspicuous advance in wages came in 1918, while the first sharp advance in the cost of living was in 1916; that while the peak prices prevailed in 1920, wages did not reach the high level till 1923; and that industrial laborers who received \$10 per week in 1913 were receiving \$19.90 per week in 1923. Farm wages during the same period advanced from \$21.38 to \$33.18 per month, or 55.1 per cent, reaching the highest level in 1920.

To this general upward tendency in the prices of commodities and the income of wage-earners, the cost of federal, state, and local governments affords no exception. During the 11 fiscal years beginning October 1, 1912, and ending September 30, 1923, the amount of revenue disbursed by the state increased from \$9,125,634.52 to \$30,578,475.87, representing an aggregate increase of \$21,452,841.35 or 235.1 per cent. The table following shows the disbursements of the state government, functionally allocated, for the years 1913 and 1923, respectively, and the total increase for each of the purposes therein set forth.

TABLE I. INDEX NUMBERS OF WHOLESALE PRICES AND FULL-TIME WEEKLY WAGE RATES. ALL COMMODITIES AND ALL TRADES. FARM WAGES

| YEAR | Wholesale Prices | | Union Wage Scale | | Farm Labor per Month with Board | Per Cent of Increase over Preceding Year |
|-----------|------------------|--|------------------|--|---------------------------------|--|
| | Index Number | Per Cent of Increase over Preceding Year | Index Number | Per Cent of Increase over Preceding Year | | |
| 1913..... | 100.0 | ..... | 100 | ..... | \$21.38 | ..... |
| 1914..... | 98.1 | -1.9 | 102 | 2.0 | 21.05 | -1.5 |
| 1915..... | 100.8 | 1.7 | 102 | 0.0 | 21.26 | 0.9 |
| 1916..... | 126.8 | 26.0 | 106 | 3.9 | 23.25 | 9.3 |
| 1917..... | 177.2 | 39.7 | 112 | 5.7 | 28.87 | 24.1 |
| 1918..... | 194.3 | 9.7 | 130 | 16.1 | 34.92 | 20.9 |
| 1919..... | 206.4 | 6.2 | 148 | 13.8 | 39.82 | 14.0 |
| 1920..... | 226.2 | 9.6 | 189 | 27.7 | 46.89 | 17.7 |
| 1921..... | 146.9 | -35.1 | 193 | 2.1 | 30.14 | -35.7 |
| 1922..... | 148.8 | 1.3 | 183 | -5.2 | 29.17 | -3.2 |
| 1923..... | 153.7 | 3.3 | 199 | 8.3 | 33.18 | 13.8 |

TABLE II. COMPARATIVE DISBURSEMENTS OF STATE REVENUE

| Purpose of Disbursement | 1913 | 1923 | Increase |
|---|----------------|-----------------|-----------------|
| 1. State Departments..... | \$942,753.61 | \$2,038,776.24 | \$1,096,022.63 |
| 2. Temporary Commissions..... | 18,893.41 | 8,578.52 | -10,314.89 |
| 3. Private Associations..... | 6,129.01 | 8,974.60 | 2,845.59 |
| 4. Non-Departmental Charges..... | 683,498.98 | 1,196,682.88 | 513,183.90 |
| 5. Investments..... | ..... | 761,120.11 | 761,120.11 |
| 6. Payment of Loans..... | 250,000.00 | 1,595,000.00 | 1,345,000.00 |
| 7. Interest on Loans..... | 31,479.44 | 58,035.02 | 26,555.58 |
| 8. Schools..... | 3,304,326.04 | 4,173,507.42 | 869,181.38 |
| 9. Universities and Normal Schools..... | 1,005,475.95 | 3,616,696.66 | 2,611,220.71 |
| 10. County Road Fund..... | 21,289.16 | ..... | -21,289.16 |
| 11. State Highways..... | ..... | 9,290,281.46 | 9,290,281.46 |
| 12. Teachers' Pensions..... | 14,477.72 | 197,355.12 | 197,355.12 |
| 13. Monuments and Memorials..... | ..... | 70,930.82 | 56,453.10 |
| 14. Parks, Forests and Hatcheries..... | ..... | 153,174.67 | 153,174.67 |
| 15. Benevolent Institutions..... | 2,847,311.20 | 7,409,362.35 | 4,562,051.15 |
| True Disbursements..... | \$9,125,634.52 | \$30,578,475.87 | \$21,452,841.35 |
| Plus Refunds and Transfers..... | 3,100.24 | 24,319.07 | ..... |
| Auditor's Net Disbursements..... | \$9,128,734.76 | \$30,602,794.94 | ..... |

TABLE III. INCREASE IN COSTS OF STATE DEPARTMENTS, 1913 TO 1923.—Continued.

| DEPARTMENT | Date Created | Departments in Existence Prior to 1913 | | Departments Created in 1913 | | Departments Created Subsequent to 1913 | | Federal Aid Departments | |
|--|--------------|--|----------------------------|------------------------------|----------------------------|--|----------------------------|----------------------------|---|
| | | Cost of Department in 1913 | Cost of Department in 1923 | Increase or Decrease in Cost | Cost of Department in 1913 | Cost of Department in 1923 | Cost of Department in 1923 | Cost of Department in 1913 | Amount Paid by Federal Government in 1923 |
| | | | | | | | | | |
| 14. Oil Inspection Department..... | 1879 | 3,937 40 | 77,537 81 | 73,600 41 | | | | | |
| 15. Board of Charities..... | 1889 | 14,025 02 | 17,864 16 | 3,839 14 | | | | | |
| (a) Agency for Dependent Children..... | 1897 | 14,278 09 | 21,999 47 | 7,720 78 | | | | | |
| (b) Dependent Children..... | 1909 | 1,146 92 | 2,997 40 | 1,850 48 | | | | | |
| (c) Outdoor Poor Relief..... | 1917 | | | | | | | | |
| 16. Tax Commission..... | 1891 | 16,252 40 | 23,140 80 | 6,888 40 | | | | | |
| (a) Inheritance Tax..... | 1913 | | | | | | | | |
| (b) Statistial Division..... | 1919 | | | | | | | | |
| 17. Board of Accounts..... | 1921 | 66,761 43 | 30,119 07 | -36,642 36 | | | | | |
| 18. Law Library..... | 1887 | 5,479 17 | 6,377 31 | 898 14 | | | | | |
| 19. Library Commission..... | 1889 | 10,000 00 | 19,683 90 | 9,683 90 | | | | | |
| 20. Pardon Board..... | 1903 | 2,255 04 | 7,731 95 | 5,476 91 | | | | | |
| 21. Historical Commission..... | 1915 | | | | | | | | |
| 22. State Probation Officer..... | 1921 | | | | | | | | |
| 23. Reading Commission..... | 1908 | 6,073 93 | 2,999 86 | -3,074 07 | | | | | |
| 24. Teachers' Pension Board..... | 1921 | 37,391 15 | 43,533 40 | 6,142 25 | | | | | |
| 25. Supreme Court..... | 1816 | 45,039 88 | 51,989 17 | 6,949 29 | | | | | |
| 26. Appellate Court..... | 1891 | | | | | | | | |
| 27. Lunacy Commission..... | 1917 | 5,580 69 | 9,651 41 | 4,070 72 | | | | | |
| 28. Pharmacy Board..... | 1899 | 5,255 93 | 5,997 58 | 741 65 | | | | | |
| 29. Medical Board..... | 1901 | 1,202 01 | 3,891 84 | 2,689 83 | | | | | |
| 30. Opticians Board..... | 1907 | | | | | | | | |
| 31. Nurses Board..... | 1905 | 1,118 45 | 5,065 10 | 3,946 65 | | | | | |
| 32. (a) Educational Director..... | 1921 | | | | | | | | |
| 33. Engineers Board..... | 1921 | | | | | | | | |
| 34. State Agent..... | 1921 | 800 00 | 11,495 71 | 10,695 71 | | | | | |
| 35. Court Reports..... | 1882 | 14,023 51 | 12,257 13 | -1,766 38 | | | | | |
| 36. Fire Marshal..... | 1913 | 45,069 71 | | | | | | | |
| 37. Highway Commission..... | 1917 | | | | | | | | |
| Sub-Total..... | | \$506,480 74 | \$611,700 26 | \$105,219 52 | \$29,073 92 | \$199,711 12 | \$3,405 77 | \$137,418 61 | \$30,834 35 |

(b) DEPARTMENTS DISMEMBERED AND EXPANDED

| | | | | | | | | | |
|---|------|-------------|--------------|-------------|------------|------------|------------|--|--|
| 39. Auditor of State..... | 1816 | \$18,135 10 | \$22,892 31 | \$4,657 21 | | | | | |
| (a) Land Department..... | 1893 | 1,800 00 | 1,868 22 | 68 22 | | | | | |
| (b) Gasoline Department..... | 1919 | 26,305 51 | 46,303 54 | 19,998 03 | | | | | |
| 40. Bank Department..... | 1911 | 9,134 34 | 12,940 01 | 3,805 67 | | | | | |
| (a) Loan and Credit Department..... | 1917 | | | | | | | | |
| (b) Insurance Department..... | 1919 | 22,833 06 | 56,058 01 | 33,224 95 | | | | | |
| 41. State Library..... | 1825 | 14,032 72 | 30,877 67 | 16,844 95 | | | | | |
| (a) Legislative Reference Department..... | 1907 | 4,053 06 | | | | | | | |
| (b) History and Archives..... | 1913 | | | | | | | | |
| Sub-Total..... | | \$99,509 78 | \$170,854 76 | \$71,344 98 | \$2,499 37 | \$4,809 68 | \$2,418 98 | | |

(c) DEPARTMENTS CONSOLIDATED AND EXPANDED

| | | | | | | | | | |
|----------------------------------|------|--------------|--------------|-------------|------------|-------------|-------------|--|--|
| 43. Conservation Department..... | 1919 | \$64,344 75 | \$153,420 35 | \$89,075 60 | | | | | |
| (a) Game Commissioner..... | 1881 | | | | | | | | |
| (b) Geologist..... | 1889 | 8,418 11 | | | | | | | |
| (c) Entomologist..... | 1899 | 15,413 32 | | | | | | | |
| (d) Gas Inspector..... | 1889 | 8,705 33 | | | | | | | |
| (e) Forestry..... | 1901 | 7,085 21 | | | | | | | |
| (f) Lands and Waters..... | 1909 | | | | | | | | |
| (g) Engineer..... | 1913 | | | | | | | | |
| (h) Bureau of Statistics..... | 1879 | 14,775 75 | | | | | | | |
| (i) Crop Reporting Service..... | 1919 | | | | | | | | |
| Sub-Total..... | | \$118,045 47 | \$153,420 35 | \$35,374 88 | \$5,141 92 | \$13,000 24 | \$27,209 39 | | |

(d) DEPARTMENTS CONSOLIDATED

| | | | | | | | | | |
|------------------------------------|------|-------------|-------------|-------------|--|--|--|--|--|
| 45. Live Stock Sanitary Board..... | 1919 | \$11,069 89 | \$32,233 24 | \$21,163 35 | | | | | |
| (a) Veterinarian..... | 1889 | 1,267 79 | | | | | | | |
| (b) Veterinary Examiners..... | 1919 | | | | | | | | |
| 46. State Prison..... | 1889 | 32,227 03 | 60,992 80 | 28,765 77 | | | | | |
| (a) Custodian..... | 1889 | 17,181 83 | | | | | | | |
| (b) Engineer..... | 1889 | | | | | | | | |
| Sub-Total..... | | \$61,770 47 | \$90,226 04 | \$28,455 57 | | | | | |

TABLE III. INCREASE IN COSTS OF STATE DEPARTMENTS, 1913 TO 1923.—Continued.
(c) DEPARTMENTS SUPERSEDED AND EXPANDED

| DEPARTMENT | Date Created | Departments in Existence Prior to 1913 | | Departments Created in 1913 | | Departments Created Subsequent to 1913 | | Federal Aid Departments | |
|------------------------------------|--------------|--|----------------------------|-----------------------------|----------------------------|--|----------------------------|----------------------------|---|
| | | Cost of Department in 1913 | Cost of Department in 1923 | Cost of Department in 1913 | Cost of Department in 1923 | Cost of Department in 1913 | Cost of Department in 1923 | Cost of Department in 1913 | Amount Paid by Federal Government in 1923 |
| 47. Industrial Board..... | 1915 | | \$110,705 92 | | | | | | |
| (a) Bureau of Inspection..... | 1915 | \$30,196 38 | \$51,336 52 | | | | | | |
| (b) Employment Service..... | 1915 | 9,173 04 | | | | | | | |
| 48. Public Service Commission..... | 1923 | | | | | | | | |
| (a) Railroad Commission..... | 1913 | 23,705 95 | 23,705 95 | \$42,050 82 | \$194,445 70 | \$10,511 39 | | | |
| Sub-Total..... | | \$53,072 35 | \$110,705 92 | \$42,050 82 | \$194,445 70 | \$10,511 39 | | | |
| Grand Total..... | | \$869,481 81 | \$1,145,907 33 | \$69,766 03 | \$381,966 74 | \$342,649 21 | \$3,505 77 | \$137,418 61 | \$30,834 35 |

TABLE IV. INCREASE IN COST OF SERVICES EXISTING IN AND PRIOR TO 1913

| (a) General Government | | |
|--|--------------------------------------|----------------------|
| | Amount of Increase in 1923 over 1913 | Per Cent of Increase |
| 1. Salaries of State Employees ¹ | \$115,494.62 | 18.1 |
| 2. Office Expenses of State Departments..... | 26,561.83 | 8.7 |
| 3. Private Associations Receiving State Aid..... | 1,925.12 | 41.8 |
| 4. State Militia..... | 40,099.14 | 63.0 |
| 5. Armories..... | 87,808.51 | 403.9 |
| 6. Repairs on State House..... | 22,412.30 | 374.7 |
| 7. Governor's Mansion..... | 456.31 | 33.9 |
| 8. Salaries of Local Judges and Prosecutors ² | 93,656.28 | 29.5 |
| 9. Specific Appropriations..... | 5,040.15 | 45.9 |
| 10. Miscellaneous..... | 9,085.07 | 152.4 |
| Total..... | \$402,539.33 | 29.3 |
| (b) Special Items | | |
| 1. Investments ³ | \$761,120.11 | ..... |
| 2. Payment of Loans and Interest..... | 1,371,555.58 | ..... |
| 3. Common Schools..... | 574,191.96 | 17.3 |
| 4. Universities and Normal School ⁴ | 2,611,220.71 | 259.7 |
| 5. Monuments and Memorials..... | 4,749.53 | 32.8 |
| 6. Benevolent Institutions ⁵ | 3,965,239.91 | 139.2 |
| Total..... | \$9,288,077.80 | |

TABLE V. AMOUNT ADDED BY COST OF SERVICES ESTABLISHED IN 1913 OR SUBSEQUENT THERETO

| | |
|--|--------------|
| 1. Departments Created in 1913..... | \$312,200.71 |
| 2. Federal Aid Departments Created in 1913..... | 5,862.31 |
| 3. Departments Created since 1913..... | 342,649.21 |
| 4. Federal Aid Departments Created since 1913..... | 158,884.88 |
| 5. Private Associations Receiving State Aid..... | 2,449.54 |
| 6. Salaries of Local Judges ⁶ | 19,193.54 |
| 7. Tubercular Cattle ⁷ | 73,883.76 |
| 8. Foot and Mouth Disease..... | 375.00 |

¹During the period from 1913 to 1923, the wages of Union Labor in all trades increased 99 per cent; farm wages increased 55.1 per cent; and the wages of state employees increased 18.1 per cent.

²In 1913, there were 66 circuit judges, 66 prosecuting attorneys, and 9 superior judges. Circuit and superior judges each received a salary from the state of \$3,500 and prosecuting attorneys were paid \$500. In 1921, the salaries of all judges were raised to \$4,200 per year. In the meantime, the number of circuit judges and prosecuting attorneys had increased from 66 to 71 and the number of superior judges from 9 to 19.

³This item consists largely of money belonging to the teachers' pension board, which, under the act of 1921, is invested in approved securities.

⁴The marked increase in the disbursements for higher education dates back to 1913 when the 7-cent tax levy was fixed and a more liberal policy adopted in the support of the universities and normal school. In 1921, a special tax levy was fixed for the agricultural experiment station at Purdue.

⁵The increase in the cost of maintaining the benevolent institutions is more nearly comparable to the advance in wholesale prices than any of the other services of the state government.

⁶Prior to 1921, all criminal, probate, and juvenile judges were paid by the counties. Under the provisions of the act of 1921, the salaries of these judges was fixed at \$4,200 per year, payable out of the state treasury.

⁷Under the acts of 1919, p. 574, the state veterinarian is authorized to slaughter cattle afflicted with tuberculosis and pay the owner of the animal a prescribed sum therefor.

| | |
|--|-----------------|
| 9. Rhoda J. Chase Pension ⁹ | 1,200.00 |
| 10. Industrial Rehabilitation ⁹ | 15,408.69 |
| 11. County Agents ¹⁰ | 82,703.84 |
| 12. Automobile Tags and Badges | 122,623.37 |
| 13. Automobile Rebates | 32,681.01 |
| 14. Gasoline Tax Refunds ¹¹ | 12,202.29 |
| 15. Vocational Education ¹² | 294,989.42 |
| 16. State Highways ¹³ | 9,290,281.46 |
| 17. Teachers' Pensions ¹⁴ | 197,355.12 |
| 18. Monuments and Memorials ¹⁵ | 51,703.57 |
| 19. Parks, Forests and Hatcheries | 153,174.67 |
| 20. Benevolent Institutions ¹⁶ | 350,116.16 |
| 21. Industrial Aid for Blind ¹⁷ | 246,695.08 |
| Total | \$11,766,633.63 |

TABLE VI. AMOUNT ADDED BY COST OF REORGANIZED DEPARTMENTS

| | Salaries | Office Expense | Total |
|--|--------------|----------------|--------------|
| 1. Attorney-General—Anti-Trust Fund | \$5,656.86 | \$456.20 | \$6,113.06 |
| 2. Bank Department ¹⁸ | 12,063.72 | 4,848.32 | 16,912.04 |
| 3. Insurance Department ¹⁸ | 27,786.50 | 5,338.45 | 33,124.95 |
| 4. Conservation Department ¹⁹ | 31,000.57 | 18,553.06 | 49,553.63 |
| 5. Live Stock Sanitary Board ²⁰ | 10,175.97 | 9,695.66 | 19,871.63 |
| 6. Industrial Board ²¹ | 35,144.14 | 16,192.38 | 51,336.52 |
| Total | \$121,827.76 | \$55,084.07 | \$176,911.83 |

TABLE VII. DECREASE IN COST OF SERVICES EFFECTED BY DISCONTINUANCES

| | |
|---|-------------|
| 1. Temporary Commissions | \$10,314.89 |
| 2. Private Associations Receiving State Aid | 1,529.07 |
| 3. Suppression of Riots | 4,151.00 |

⁹Widow of Ex-Governor Ira J. Chase. The pension was fixed at \$1,200 per year by Acts of 1920, p. 93.

¹⁰By the acts of 1921, p. 547, the state accepted the federal aid rehabilitation act, under which financial assistance is extended to persons who have been disabled in industries.

¹¹The office of county agent was established by the vocational act of 1913, p. 37. The state pays \$1,000 per year as salary to each county agent. Acts of 1923, p. 424.

¹²Refunds for gasoline tax paid for gasoline not used on the public highways. Acts of 1923, p. 532.

¹³A system of vocational education was established by the Acts of 1913, p. 37. The state distributes funds to local school corporations for the maintenance of vocational courses and to higher institutions of learning for the training of teachers.

¹⁴The system of state highways was established by the Acts of 1917, p. 253 and Acts of 1919, p. 119.

¹⁵The teachers' pension system was first established by the Acts of 1915, p. 658, and the state assumed jurisdiction of the fund by virtue of the Acts of 1921, p. 751.

¹⁶World War Memorial, created by the Acts of 1920, p. 174.

¹⁷The Penal Farm, established by Acts of 1913, p. 660, and the Feeble-Minded Farm Colony, established by Acts of 1919, p. 460.

¹⁸Established by the Acts of 1915, p. 118, to assist adult blind persons in securing employment.

¹⁹Formerly divisions of the office of Auditor of State. Created as separate departments by the Acts of 1919, pp. 112 and 109.

²⁰Created by the Acts of 1919, p. 375. Combines the former offices of Fish and Game Commissioner, Geologist, Entomologist, Gas Inspector, and Board of Forestry.

²¹Created by the Acts of 1919, p. 749. Combines the former offices of State Veterinarian and Veterinary Medical Examiners.

²²Created by the Acts of 1915, p. 392. Superseded the Bureau of Inspection and is authorized to administer the workmen's compensation act. By the Acts of 1920, p. 24, the employment service was transferred to the Industrial Board.

| | |
|--|--------------|
| 4. Legislature | 61,363.11 |
| 5. Printing Acts of Legislature | 11,125.68 |
| 6. Election Ballots and Supplies | 5,768.25 |
| 7. Sheriffs—Escaped Prisoners | 20,298.67 |
| 8. Sale of State Lands | 656.35 |
| 9. Unclaimed Estates | 1,221.40 |
| 10. District Marshals | 617.40 |
| 11. Presidential Electors | 443.50 |
| 12. County Road Fund ²² | 21,289.16 |
| 13. State Library—Reference Department ²³ | 4,058.06 |
| 14. Bureau of Statistics ²⁴ | 14,778.75 |
| 15. Railroad Commission ²⁵ | 23,705.95 |
| Total | \$181,321.24 |

²²The county road fund was created by the Acts of 1913, p. 779, and consisted of the automobile license fees which were distributed to the counties for the construction of roads. This fund was abolished by the Acts of 1917, p. 253, and the proceeds of the automobile license fees are now used for the construction of state highways.

²³The Legislative Reference Bureau was created as a separate department by the Acts of 1913, p. 694.

²⁴Abolished by the Acts of 1917, p. 189. By the Acts of 1919, p. 82, the duties of the Bureau of Statistics were transferred to the Legislative Reference Bureau.

²⁵Superseded by the Public Service Commission, Acts of 1913, p. 167.

ANALYSIS

For the Fiscal Year ending September 30, 1913

TABLE I. RECEIPTS—SUMMARY—1913

| | | Per Cent of Total |
|---|----------------|----------------------|
| 1. Balance on Hand, Oct. 1, 1912..... | \$327,124.85 | |
| 2. Taxes on Property..... | \$6,009,991.21 | 65.8 |
| 3. Poll Taxes..... | 367,500.00 | 4.0 |
| 4. Insurance Taxes..... | 447,093.84 | 4.9 |
| 5. Transportation Taxes..... | 12,135.85 | .2 |
| 6. Vessel Tonnage Taxes..... | 850.39 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 5,017.69 | .0 |
| 8. Depository Interest..... | 19,760.00 | .2 |
| 9. Interest on Invested Funds..... | 587,723.73 | 6.4 |
| 10. Earnings of State Institutions and Property..... | 389,103.68 | 4.3 |
| 11. Sale of Property..... | 10,224.84 | .1 |
| 12. Federal Aid..... | 81,725.00 | .8 |
| 13. County Aid..... | 136,920.48 | 1.5 |
| 14. Fees..... | 589,453.77 | 6.5 |
| 15. Temporary Loans..... | 460,000.00 | 5.1 |
| 16. Unclaimed Estates..... | 12,141.57 | .2 |
| 17. Recoveries by Board of Accounts..... | 1,037.89 | .0 |
| 18. Miscellaneous Receipts..... | 350.77 | .0 |
| True Receipts..... | \$9,131,030.71 | 100.0 |
| Refunds..... | 2,562.74 | |
| Auditor's Net Receipts..... | \$9,133,593.45 | |
| Amount Available for State Purposes..... | \$9,460,718.30 | |

TABLE II. DISBURSEMENTS—SUMMARY—1913

| | | |
|----------------------------------|----------------|-------|
| 1. State Departments..... | \$942,753.61 | 10.3 |
| 2. Temporary Commissions..... | 18,893.41 | .2 |
| 3. Private Associations..... | 6,129.01 | .1 |
| 4. Non-Departmental Charges..... | 683,498.98 | 7.5 |
| 5. Payment of Loans..... | 250,000.00 | 2.8 |
| 6. Interest on Loans..... | 31,479.44 | .3 |
| 7. Schools..... | 3,304,326.04 | 36.2 |
| 8. Universities..... | 1,005,475.95 | 11.0 |
| 9. Monuments and Memorials..... | 14,477.72 | .2 |
| 10. Road Fund for Counties..... | 21,289.16 | .2 |
| 11. Benevolent Institutions..... | 2,847,311.20 | 31.2 |
| True Disbursements..... | \$9,125,634.52 | 100.0 |
| Refunds..... | 3,100.24 | |
| Auditor's Net Disbursements..... | \$9,128,734.76 | |
| Balance September 30, 1913..... | \$331,983.54 | |

TABLE III. RECEIPTS—ANALYSIS—1913

(Index figures refer to notes on page 230.)

| | | Per Cent of Total |
|--|----------------|----------------------|
| 1. Taxes on Property ¹ — | | |
| (1) General Fund..... | \$1,690,301.07 | |
| (2) Sinking Fund..... | 283,851.65 | |
| (3) Benevolent Institutions..... | 958,680.98 | |
| (4) Common Schools..... | 2,556,817.98 | |
| (5) Educational Institutions..... | 520,339.53 | |
| Total..... | \$6,009,991.21 | 65.8 |
| 2. Poll Taxes ² — | | |
| (1) General Fund..... | \$183,750.00 | |
| (2) Common Schools..... | 183,750.00 | |
| Total..... | \$367,500.00 | 4.0 |
| 3. Insurance Taxes ³ | \$447,093.84 | 4.9 |
| 4. Transportation Taxes ⁴ | \$12,135.85 | .2 |
| 5. Vessel Tonnage Taxes ⁵ | \$850.39 | .0 |
| 6. Dog Taxes (Hydrophobia) ⁶ | \$5,017.69 | .0 |
| 7. Depository Interest ¹⁰ — | | |
| (1) General Fund..... | \$13,915.73 | |
| (2) Purdue University..... | 4,055.15 | |
| (3) Indiana University..... | 520.27 | |
| (4) State Normal..... | 1,034.19 | |
| (5) Road Fund..... | 234.66 | |
| Total..... | \$19,760.00 | .2 |
| 8. Interest on Invested Funds ¹¹ — | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$36,757.13 | |
| (2) Common School Fund..... | 550,845.13 | |
| (3) College Fund..... | 121.47 | |
| Total..... | \$587,723.73 | 6.4 |
| 9. Earnings of State Institutions and Property ¹² — | | |
| (1) Soldiers' Monument..... | \$7,468.80 | |
| (2) Benevolent Institutions..... | 381,634.88 | |
| Total..... | \$389,103.68 | 4.3 |
| 10. Sale of Property ¹³ — | | |
| (1) Military Supplies..... | \$376.72 | |
| (2) Court Reports..... | 5,984.00 | |
| (3) Library—Books..... | 4.15 | |
| (4) State Forest—Timber..... | 17.35 | |
| (5) State House—Junk and Paper..... | 104.17 | |
| (6) State Lands—Reclamation..... | 896.18 | |
| Sale..... | 2,022.27 | |

| | | Per Cent of Total |
|---|--------------|----------------------|
| (7) College Fund—Payment of Principal..... | 250.00 | |
| (8) Endowment Fund—Payment of Principal... | 570.00 | |
| Total..... | \$10,224.84 | .1 |
| 11. Federal Aid ¹⁴ — | | |
| (1) Purdue University..... | \$50,000.00 | |
| (2) Soldiers' Home..... | 31,725.00 | |
| Total..... | \$81,725.00 | .8 |
| 12. County Aid ¹⁵ — | | |
| (1) Tubercular Patients—Tuberculosis Hospital | \$20,706.30 | |
| (2) Care of Insane..... | 33,301.18 | |
| (3) Care of Misdemeanants..... | 82,123.22 | |
| (4) Care of Deaf..... | 789.78 | |
| Total..... | \$136,920.48 | 1.5 |
| 13. Fees— | | |
| (1) Domestic Corporations..... | \$125,705.40 | |
| (2) Foreign Corporations..... | 12,957.65 | |
| (3) Corporations—Filing with Auditor..... | 1,054.00 | |
| (4) Miscellaneous Secretary of State Fees.... | 14,043.80 | |
| (5) Land Fees..... | 423.00 | |
| (6) Supreme Court (Docket) Fees..... | 4,115.52 | |
| (7) Appellate Court (Docket) Fees..... | 7,167.81 | |
| (8) Circuit Courts (Docket) Fees..... | 17,446.01 | |
| (9) Teachers' Examination Fees..... | 1,885.00 | |
| (10) Cold Storage Fees..... | 430.00 | |
| (11) Fishing and Hunting Licenses..... | 59,600.71 | |
| (12) Gas Wells—Plugging..... | 5,350.00 | |
| (13) Industrial Licenses..... | 13,260.00 | |
| (14) Employment Agencies..... | 353.34 | |
| (15) Public Utility Fees..... | 6,012.72 | |
| (16) Railroad Fees..... | 824.20 | |
| (17) Railroad Licenses..... | 11,000.00 | |
| (18) Rendering Plant Licenses..... | 108.20 | |
| (19) Veterinary Licenses..... | 1,282.62 | |
| (20) Inspection of Oil..... | 65,786.70 | |
| (21) Insurance Examiners' Fees and Expenses.. | 87,392.76 | |
| (22) Bank Examiners' Fees and Expenses..... | 28,143.40 | |
| (23) Building and Loan Fees..... | 2,933.53 | |
| (24) Pharmacists..... | 9,233.00 | |
| (25) Physicians and Surgeons..... | 6,409.84 | |
| (26) Embalmers..... | 2,187.75 | |
| (27) Optometrists..... | 1,098.30 | |
| (28) Nurses..... | 1,730.23 | |
| (29) Automobile Registration Fees..... | 92,385.50 | |
| (30) Unclaimed Fees (Local Courts)..... | 9,132.78 | |
| Total..... | \$589,453.77 | 6.5 |

| | | Per Cent of Total |
|--|----------------|----------------------|
| 14. Temporary Loans..... | \$460,000.00 | 5.1 |
| 15. Unclaimed Estates..... | \$12,141.57 | .2 |
| 16. Recoveries by Board of Accounts..... | \$1,037.89 | .0 |
| 17. Miscellaneous Receipts—General Fund..... | \$350.77 | .0 |
| True Receipts..... | \$9,131,030.71 | 100.0 |
| Refunds— | | |
| (1) Fish and Game Commissioner..... | \$4.25 | |
| (2) Common School Fund..... | 638.89 | |
| (3) State Normal School..... | 27.10 | |
| (4) Governor..... | 636.05 | |
| (5) Adjutant-General..... | 13.50 | |
| (6) Printing Board..... | 232.25 | |
| (7) Auditor of State..... | 51.35 | |
| (8) State Superintendent..... | 130.33 | |
| (9) State Library..... | 31.50 | |
| (10) Board of Charities..... | 500.00 | |
| (11) Board of Forestry..... | 34.60 | |
| (12) Entomologist..... | 74.96 | |
| (13) Gettysburg Commission..... | 187.96 | |
| Total..... | \$2,562.74 | |
| Auditors' Net Receipts..... | \$9,133,593.45 | |
| Amount Available for State Purposes..... | \$9,460,718.30 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1913

| | | |
|----------------------------|---|--------------|
| 1. Secretary of State..... | (1) Domestic Corporations..... | \$125,705.40 |
| | (2) Foreign Corporations.... | 12,957.65 |
| | (3) Sale of Court Reports.... | 5,984.00 |
| | (4) Miscellaneous Fees..... | 14,043.80 |
| | (5) Automobile Fees..... | 92,385.50 |
| | Total..... | \$251,076.35 |
| 2. Auditor of State..... | (1) Land Fees..... | \$423.00 |
| | (2) Corporation Fees..... | 1,054.00 |
| | (3) Bank Examiners' Fees and Expenses..... | 28,143.40 |
| | (4) Building and Loan Fees. | 2,933.53 |
| | (5) Insurance Examiners' Fees and Expenses.... | 87,392.76 |
| | Total..... | \$119,946.69 |

| | | |
|-------------------------------------|---|--------------|
| 3. State Superintendent..... | (1) Teachers' Examination Fees..... | \$1,885.00 |
| 4. Adjutant-General..... | (1) Sale Military Property.. | \$376.72 |
| 5. Clerk of Supreme Court..... | (1) Supreme Court Fees.... | \$4,115.52 |
| | (2) Appellate Court Fees... | 7,167.81 |
| | Total..... | \$11,283.33 |
| 6. Board of Health..... | (1) Cold Storage Fees..... | \$430.00 |
| 7. Oil Inspection Department..... | (1) Inspection of Oil..... | \$65,786.70 |
| 8. Board of Forestry..... | (1) Sales from Forest..... | \$17.35 |
| 9. Fish and Game Commissioner..... | (1) Hunting and Fishing Licenses..... | \$59,600.71 |
| 10. Gas Inspector..... | (1) Plugging Gas Wells..... | \$5,350.00 |
| 11. Bureau of Inspection..... | (1) Industrial License Fees | \$13,260.00 |
| 12. Bureau of Statistics..... | (1) Employment Agency Fees..... | \$353.34 |
| 13. Railroad Commission..... | (1) Interlocker, etc., Fees.. | \$824.20 |
| 14. Public Service Commission..... | (1) Public Utility Security Issues..... | \$6,012.72 |
| 15. State Library..... | (1) Sale of Duplicates..... | \$4.15 |
| 16. Veterinarian..... | (1) Reduction Plant Fees... | \$108.20 |
| 17. Veterinary Board..... | (1) Examination Fees..... | \$1,282.62 |
| 18. Pharmacy Board..... | (1) Examination Fees..... | \$9,233.00 |
| 19. Medical Board..... | (1) Examination Fees..... | \$6,409.84 |
| 20. Embalmers' Board..... | (1) Examination Fees..... | \$2,187.75 |
| 21. Optometry Board..... | (1) Examination Fees..... | \$1,098.30 |
| 22. Nurses' Board..... | (1) Examination Fees..... | \$1,730.23 |
| 23. State Board of Accounts..... | (1) Recoveries..... | \$1,037.89 |
| 24. State House Superintendent..... | (1) Junk and Paper..... | \$104.17 |
| 25. General Receipts..... | (1) Docket Fees—Local Courts..... | \$17,446.01 |
| | (2) Depository Interest.... | 13,915.73 |
| | (3) General Fund Miscellaneous..... | 350.77 |
| | (4) Railroad Liquor Licenses..... | 11,000.00 |
| | (5) State Lands—Reclamation..... | 896.18 |
| | (6) State Lands—Sale..... | 2,022.27 |
| | (7) Unclaimed Estates..... | 12,141.57 |
| | (8) Interest on School Fund | 550,845.13 |
| | (9) Unclaimed Fees..... | 9,132.78 |
| | (10) Road Fund—Depository Interest..... | 234.66 |
| | Total..... | \$617,985.10 |
| 26. Soldiers' Monument..... | (1) Earnings and Sales..... | \$7,468.80 |
| 27. Purdue University..... | (1) Federal Aid..... | \$50,000.00 |
| | (2) Depository Interest.... | 4,055.15 |
| | Total..... | \$54,055.15 |

| | | |
|-----------------------------|-----------------------------------|-------------|
| 28. Indiana University..... | (1) Depository Interest.... | \$520.27 |
| | (2) College Fund Principal.. | 250.00 |
| | (3) College Fund Interest... | 121.47 |
| | (4) Endowment Fund Principal..... | 570.00 |
| | (5) Endowment Fund Interest..... | 36,757.13 |
| | Total..... | \$38,218.87 |
| 29. State Normal..... | (1) Depository Interest.... | \$1,034.19 |

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|--|-----------------------------|------------------------------|------------------------------|----------------|--------------|
| | | | | | |
| 30. Benevolent and Correctional Institutions | | | | | |
| 1. Soldiers' Home..... | \$1,154.44 | \$20,706.30 | \$17,757.36 | \$31,725.00 | \$50,636.80 |
| 2. Orphans' Home..... | 383.37 | | | | 383.37 |
| 3. Tuberculosis Hospital..... | | 9,655.10 | 2,563.04 | | 23,269.34 |
| 4. Central Hospital..... | 2,290.82 | 3,631.70 | | | 11,945.92 |
| 5. Eastern Hospital..... | 404.56 | 5,671.62 | | | 4,036.26 |
| 6. Northern Hospital..... | 1,026.49 | 5,023.87 | | | 6,698.11 |
| 7. Southern Hospital..... | 726.99 | 9,318.89 | | | 5,750.86 |
| 8. Southeastern Hospital..... | 850.98 | | | | 10,169.87 |
| 9. Feeble-Minded School..... | 8,358.01 | | | | 8,358.01 |
| 10. Epileptic Village..... | 5,861.13 | | | | 5,861.13 |
| 11. Girls' School..... | 169.19 | 32,944.42 | | | 33,113.61 |
| 12. Boys' School..... | 711.94 | 49,178.80 | | | 49,890.74 |
| 13. Woman's Prison..... | 4,096.67 | | | | 4,096.67 |
| 14. State Prison..... | 234,457.09 | | | | 234,457.09 |
| 15. Reformatory..... | 100,012.79 | | | | 100,012.79 |
| 16. School for Deaf..... | 447.95 | | | | 1,237.73 |
| 17. School for Blind..... | 362.06 | | | | 362.06 |
| Totals..... | \$361,314.48 | \$136,920.48 | \$20,320.40 | \$31,725.00 | \$550,280.36 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$1,828,441.73 |
| Taxes on Property..... | 6,009,991.21 |
| Poll Taxes..... | 367,500.00 |
| Special Taxes..... | 465,097.77 |
| Loans..... | 460,000.00 |

| | |
|---------------------|----------------|
| Total Receipts..... | \$9,131,030.71 |
| Plus Refunds..... | 2,562.74 |

| | |
|-----------------------------|----------------|
| Auditor's Net Receipts..... | \$9,133,593.45 |
|-----------------------------|----------------|

TABLE V. DISBURSEMENTS—ANALYSIS—1913

1. State Departments

| Department | Salaries | Expenses | | Total |
|--|-------------|------------------------|--|-------------|
| | | Other Than Salaries | | |
| 1. Governor..... | \$14,248.79 | \$1,850.57 | | \$16,099.36 |
| 2. Lieutenant-Governor... | 1,000.00 | | | 1,000.00 |
| 3. Secretary of State..... | 12,951.00 | 2,868.64 | | 15,819.64 |
| 4. Auditor of State..... | 61,529.73 | 19,869.27 | | 81,399.00 |
| 5. Treasurer of State..... | 13,100.00 | 722.74 | | 13,822.74 |
| 6. Attorney-General..... | 19,050.00 | 3,484.90 | | 22,534.90 |
| 7. State Superintendent.. | 12,255.55 | 8,512.97 | | 20,768.52 |
| 8. Board of Education.... | 6,375.99 | 6,424.50 | | 12,800.49 |
| 9. Vocational Department | 3,052.74 | 453.03 | | 3,505.77 |
| 10. Adjutant-General..... | 8,834.63 | 873.99 | | 9,708.62 |
| 11. Clerk of Supreme Court | 11,975.00 | 1,271.75 | | 13,246.75 |
| 12. Reporter of Supreme Court..... | 11,550.00 | 209.99 | | 11,759.99 |
| 13. Printing Board..... | 3,200.00 | 747.55 | | 3,947.55 |
| 14. Election Commission.. | 1,000.00 | | | 1,000.00 |
| 15. Board of Health..... | 43,762.54 | 25,662.15 | | 69,424.69 |
| 16. Oil Inspection Depart- ment..... | 3,750.00 | 187.40 | | 3,937.40 |
| 17. Board of Charities..... | 15,096.08 | 14,354.55 | | 29,450.63 |
| 18. Tax Commission..... | 9,750.00 | 7,379.23 | | 17,129.23 |
| 19. Board of Accounts..... | 59,808.31 | 6,953.12 | | 66,761.43 |
| 20. Board of Forestry..... | 4,790.84 | 2,294.37 | | 7,085.21 |
| 21. Geologist..... | 7,031.73 | 1,386.38 | | 8,418.11 |
| 22. Gas Inspector..... | 7,961.90 | 743.43 | | 8,705.33 |
| 23. Entomologist..... | 10,289.75 | 5,123.57 | | 15,413.32 |
| 24. Fish and Game Com- missioner..... | 32,570.20 | 31,674.55 | | 64,244.75 |
| 25. Bureau of Inspection.. | 36,112.90 | 14,083.46 | | 50,196.36 |
| 26. Public Service Com- mission..... | 36,080.71 | 5,970.11 | | 42,050.82 |
| 27. Railroad Commission.. | 3,709.27 | 19,996.68 | | 23,705.95 |
| 28. State Library..... | 13,491.54 | 7,118.61 | | 20,610.15 |
| 29. Law Library..... | 3,000.00 | 2,479.17 | | 5,479.17 |
| 30. Library Commission... | 5,857.73 | 4,142.27 | | 10,000.00 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|--------------|----------------------|
| 31. Legislative Bureau.... | 4,314.32 | 827.60 | 5,141.92 | |
| 32. Bureau of Statistics.... | 21,166.79 | 2,785.00 | 23,951.79 | |
| 33. Veterinarian..... | 7,172.84 | 3,920.98 | 11,093.82 | |
| 34. Veterinarians' Board.. | 901.60 | 366.19 | 1,267.79 | |
| 35. Pardon Board..... | 1,800.00 | 455.04 | 2,255.04 | |
| 36. Battle Flag Commis- sion..... | 2,182.34 | 3,891.59 | 6,073.93 | |
| 37. State House Superin- tendent..... | 19,626.20 | 12,600.83 | 32,227.03 | |
| 38. State House Engineer.. | 7,194.90 | 9,986.93 | 17,181.83 | |
| 39. Supreme Court..... | 35,931.29 | 1,459.86 | 37,391.15 | |
| 40. Appellate Court..... | 43,800.00 | 1,239.88 | 45,039.88 | |
| 41. Pharmacy Board..... | 3,799.89 | 1,780.80 | 5,580.69 | |
| 42. Medical Board..... | 1,090.00 | 4,765.93 | 5,855.93 | |
| 43. Embalmers' Board.... | 1,469.18 | 323.57 | 1,792.75 | |
| 44. Optometry Board..... | 860.88 | 342.03 | 1,202.91 | |
| 45. Nurses' Board..... | 627.95 | 490.50 | 1,118.45 | |
| 46. State Agent..... | 800.00 | | 800.00 | |
| 47. Printing Court Reports | | 14,023.61 | 14,023.61 | |
| 48. Printing Departmental Reports..... | | 43,069.71 | 43,069.71 | |
| 49. Fire Marshal..... | 11,968.32 | 5,691.18 | 17,659.50 | |
| Total..... | \$637,893.43 | \$304,860.18 | \$942,753.61 | 10.3 |
| 2. Temporary Commissions | | | | |
| 1. Centennial Commission* | | \$153.80 | \$153.80 | |
| 2. Gettysburg Anniversary Commission†..... | | 16,649.63 | 16,649.63 | |
| 3. Vocational Commission‡ | | 991.08 | 991.08 | |
| 4. Workmen's Compensa- tion Commission§..... | | 98.90 | 98.90 | |
| 5. Panama Commission\|\|... |  | 1,000.00 | 1,000.00 | |
| Total..... | | \$18,893.41 | \$18,893.41 | .2 |

*The Centennial Commission was created in 1911. It consisted of 5 members and its duty was to formulate plans for the celebration of the centennial of the admission to the Union and to provide for the erection of a state educational building. (Acts 1911, p. 99)

†The Gettysburg Anniversary Commission was created in 1913. In 1911 provision was made for the appointment of a commissioner to provide for the participation of Indiana in the fiftieth anniversary of the Battle of Gettysburg in July, 1913 (Acts 1911, p. 645). The commission of 1913 consisted of 8 members and its duty was to manage the participation of Indiana in the anniversary and defray the expenses of soldiers from Indiana attending the celebration. (Acts 1913, p. 602)

‡The Vocational Commission was created in 1911 and consisted of 7 members. Its duty was to investigate the needs of education in the different industries of the state. Its recommendations led to the passage of the vocational education law of 1913. (Acts 1911, p. 407)

§The Workmen's Compensation Commission was created in 1913 and consisted of 5 members. Its duty was to ascertain what system, if any, was desirable to compensate persons injured in industry. (Acts 1913, p. 897)

||By an Act of 1911, the governor was authorized to investigate the question of representation of Indiana at the Panama-Pacific Exposition in San Francisco in 1915 (Acts 1911, p. 671). Having decided to participate, a commission of 9 members was created in 1913 to assume charge of the Indiana exhibit. (Acts 1913, p. 299)

3. Private Associations Receiving State Aid*

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|----------|------------------------------------|------------|----------------------|
| 1. Horticultural Society.. | | \$3,100.00 | \$3,100.00 | |
| 2. Dairymen's Association | | 500.00 | 500.00 | |
| 3. Stock-Breeders' Asso- ciation..... | | 499.94 | 499.94 | |
| 4. Corn Growers' Associa- tion..... | | 500.00 | 500.00 | |
| 5. Academy of Science..... | | 1,477.42 | 1,477.42 | |
| 6. Historical Society..... | | 51.65 | 51.65 | |
| Total..... | | \$6,129.01 | \$6,129.01 | .1 |

4. Non-Departmental Services and Charges

| | | | | |
|--|--------------|-------------|-------------|--|
| 1. State Militia..... | | \$85,376.64 | \$85,376.64 | |
| 2. Suppression of Riots.... | | 14,040.56 | 14,040.56 | |
| 3. Legislature..... | \$122,507.00 | 40,000.67 | 162,507.67 | |
| 4. Printing Acts of Legis- lature..... | | 23,667.57 | 23,667.57 | |
| 5. Repairs on State House | | 5,980.10 | 5,980.10 | |
| 6. Salaries of Superior Judges..... | 58,028.42 | | 58,028.42 | |
| 7. Salaries of Circuit Judges..... | 226,832.40 | | 226,832.40 | |
| 8. Salaries of Prosecuting Attorneys..... | 32,403.15 | | 32,403.15 | |
| 9. Premiums State Fair.. | | 10,000.00 | 10,000.00 | |
| 10. Sheriffs' Expenses— Prisoners..... | | 20,298.67 | 20,298.67 | |
| 11. Sale of State Lands.... | | 656.35 | 656.35 | |
| 12. Unclaimed Estates.... | | 1,221.40 | 1,221.40 | |
| 13. Election Ballots and Supplies..... | | 23,158.98 | 23,158.98 | |
| 14. District Marshals.... | | 617.40 | 617.40 | |
| 15. Presidential Electors.. | | 443.50 | 443.50 | |
| 16. Specific Appropriations | | 10,962.41 | 10,962.41 | |
| 17. Race Track Cases | | 822.75 | 822.75 | |
| 18. Gary Bribery Cases... .. | | 139.02 | 139.02 | |
| 19. Constitutional Litiga- tion..... | | 2,604.25 | 2,604.25 | |
| 20. Tiesburg Land Cases.. | | 510.00 | 510.00 | |
| 21. Flood Expenses..... | | 1,349.82 | 1,349.82 | |
| 22. Inauguration Expenses | | 254.68 | 254.68 | |
| 23. Owen Bust..... | | 79.50 | 79.50 | |

*The appropriation for the Horticultural Society is made to assist in defraying the expenses of the annual Apple Show. The annual appropriation to the Dairymen's, Stock-Breeders', and Corn-Growers' Associations is made by general statute, at not to exceed \$500 per annum, each, and is used in defraying the expenses of such Associations in the prosecution of educational work in the state (Acts 1907, p. 570). Under the present law, the Academy of Science received \$1200 per year to pay for the printing of the proceedings. (Acts 1921, p. 837)

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|-------------------------------------|--------------|------------------------------------|----------------|----------------------|
| 24. Funeral..... | - | 200.05 | 200.05 | |
| 25. Governor's Mansion..... | | 1,343.69 | 1,343.69 | |
| Total..... | \$439,770.97 | \$243,728.01 | \$683,498.98 | 7.5 |
| 5. Payment of Loans | | | | |
| 1. Paid on State Debt..... | | | \$250,000.00 | 2.8 |
| 6 Interest on Loans | | | | |
| 1. Interest on State Debt..... | | | \$31,479.44 | .3 |
| 7. Schools | | | | |
| 1. Common School Apportionment..... | | | \$3,304,326.04 | 36.2 |
| 8. Universities and Normal School | | | | |
| 1. Indiana University..... | | | \$335,948.43 | |
| 2. Purdue University..... | | | 501,313.37 | |
| 3. State Normal..... | | | 168,214.15 | |
| Total..... | | | \$1,005,475.95 | 11.0 |
| 9. State Monuments and Memorials | | | | |
| 1. Soldiers' Monument... \$6,613.54 | \$6,613.54 | \$6,541.18 | \$13,154.72 | |
| 2. Nancy Hanks Cemetery 977.78 | 977.78 | 122.22 | 1,100.00 | |
| 3. Tippecanoe Battle Ground..... | | 223.00 | 223.00 | |
| Total..... | \$7,591.32 | \$6,886.40 | \$14,477.72 | .2 |
| 10. Road Fund* | | | | |
| 1. Distribution to Counties..... | | | \$21,289.16 | .2 |

11. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | Total |
|----------------------------|--------------|--|--------------|
| 1. Soldiers' Home..... | \$178,889.72 | \$14,366.89 | \$193,256.61 |
| 2. Orphans' Home..... | 111,263.86 | | 111,263.86 |
| 3. Tuberculosis Hospital.. | 53,022.88 | 647.48 | 53,670.36 |
| 4. Central Hospital..... | 349,526.48 | 66,476.56 | 416,003.04 |
| 5. Eastern Hospital..... | 161,649.77 | 85,880.17 | 247,529.94 |
| 6. Northern Hospital..... | 195,948.63 | 31,326.35 | 227,274.98 |
| 7. Southern Hospital..... | 134,666.36 | 14,730.99 | 149,397.35 |
| 8. Southeastern Hospital.. | 183,497.05 | 16,766.21 | 200,263.26 |
| 9. Feeble-Minded School.. | 180,943.95 | 17,097.08 | 198,041.03 |
| 10. Epileptic Village..... | 55,547.20 | 33,453.54 | 89,000.74 |

*Under the Act of 1913, all money received as automobile fees, less the cost of administering the automobile department, was distributed to the counties for the maintenance of county roads.

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | Total | Per Cent of Total |
|----------------------------------|----------------|--|----------------|----------------------|
| 11. Girls' School..... | 77,996.97 | 3,807.77 | 81,804.74 | |
| 12. Boys' School..... | 110,621.43 | 9,519.04 | 120,140.47 | |
| 13. Woman's Prison..... | 30,005.50 | | 30,005.50 | |
| 14. State Prison..... | 334,307.31 | 2,394.42 | 336,701.73 | |
| 15. Reformatory..... | 240,910.54 | 7,984.68 | 248,895.22 | |
| 16. School for Deaf..... | 88,625.64 | | 88,625.64 | |
| 17. School for Blind..... | 43,444.44 | 11,992.29 | 55,436.73 | |
| Total..... | \$2,530,867.73 | \$316,443.47 | \$2,847,311.20 | 31.2 |
| True Disbursements..... | | | \$9,125,634.52 | 100.0 |
| Plus Refunds and Transfers— | | | | |
| (1) Board of Charities..... | | \$500.00 | | |
| (2) Taxes Refunded..... | | 76.35 | | |
| (3) Miscellaneous Receipts... | | 10.20 | | |
| (4) Hydrophobia Fund..... | | 2,513.69 | 3,100.24 | |
| Auditor's Net Disbursements..... | | | \$9,128,734.76 | |
| Balance, September 30, 1913..... | | | \$331,983.54 | |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1913

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1913, and the receipts accruing to each department as Fees collected for services rendered, rent, sale of property, earnings, and other miscellaneous receipts applicable to payment of the expenses of the department.

| Department | Total Cost of Department | Collections |
|------------------------------------|-----------------------------|--------------|
| 1. Governor..... | \$16,099.36 | |
| 2. Lieutenant-Governor..... | 1,000.00 | |
| 3. Secretary of State..... | 15,819.64 | \$168,244.85 |
| 4. Auditor of State..... | 81,399.00 | 119,946.69 |
| 5. Treasurer of State..... | 13,822.74 | |
| 6. Attorney-General..... | 22,534.90 | |
| 7. State Superintendent..... | 20,768.52 | 1,885.00 |
| 8. Board of Education..... | 12,800.49 | |
| 9. Vocational Department..... | 3,505.77 | |
| 10. Adjutant-General..... | 9,708.62 | 376.72 |
| 11. Clerk of Supreme Court..... | 13,246.75 | 11,283.33 |
| 12. Reporter of Supreme Court..... | 11,759.99 | |
| 13. Printing Board..... | 3,947.55 | |
| 14. Election Commission..... | 1,000.00 | |
| 15. Board of Health..... | 69,424.69 | 5,447.69 |
| 16. Oil Inspection Department..... | 3,937.40 | 65,786.70 |
| 17. Board of Charities..... | 29,450.63 | |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|--------------|
| 18. Tax Commission..... | 17,129.23 | ..... |
| 19. Board of Accounts..... | 66,761.43 | 1,037.89 |
| 20. Board of Forestry..... | 7,085.21 | 17.35 |
| 21. Geologist..... | 8,418.11 | ..... |
| 22. Gas Inspector..... | 8,705.33 | 5,350.00 |
| 23. Entomologist..... | 15,413.32 | ..... |
| 24. Fish and Game Commissioner..... | 64,244.75 | 59,600.71 |
| 25. Bureau of Inspection..... | 50,196.36 | 13,260.00 |
| 26. Public Service Commission..... | 42,050.82 | 6,012.72 |
| 27. Railroad Commission..... | 23,705.95 | 824.20 |
| 28. State Library..... | 20,610.15 | 4.15 |
| 29. Law Library..... | 5,479.17 | ..... |
| 30. Library Commission..... | 10,000.00 | ..... |
| 31. Legislative Bureau..... | 5,141.92 | ..... |
| 32. Bureau of Statistics..... | 23,951.79 | 353.34 |
| 33. Veterinarian..... | 11,093.82 | 108.20 |
| 34. Veterinary Board..... | 1,267.79 | 1,282.62 |
| 35. Pardon Board..... | 2,255.04 | ..... |
| 36. Battle Flag Commission..... | 6,073.93 | ..... |
| 37. State House Superintendent..... | 32,227.03 | 104.17 |
| 38. State House Engineer..... | 17,181.83 | ..... |
| 39. Supreme Court..... | 37,391.15 | ..... |
| 40. Appellate Court..... | 45,039.88 | ..... |
| 41. Pharmacy Board..... | 5,580.69 | 9,233.00 |
| 42. Medical Board..... | 5,855.93 | 6,409.84 |
| 43. Embalmers' Board..... | 1,792.75 | 2,187.75 |
| 44. Optometry Board..... | 1,202.91 | 1,098.30 |
| 45. Nurses' Board..... | 1,118.45 | 1,730.23 |
| 46. State Agent..... | 800.00 | ..... |
| 47. Fire Marshal..... | 17,659.50 | ..... |
| 48. Printing Court Reports..... | 14,023.61 | ..... |
| 49. Printing Departmental Reports..... | 43,069.71 | ..... |
| Total..... | \$942,753.61 | \$481,585.45 |
| | 481,585.45 | |
| Excess of Cost over Collections..... | \$461,168.16 | |
| 50. General Collections— | | |
| (1) Insurance Taxes..... | | \$447,093.84 |
| (2) Transportation Taxes..... | | 12,135.85 |
| (3) Vessel Tonnage Taxes..... | | 850.39 |
| (4) Depository Interest..... | | 13,915.73 |
| (5) Docket Fees..... | | 17,446.01 |
| (6) Railroad Liquor Licenses..... | | 11,000.00 |
| (7) General Fund Miscellaneous..... | | 350.77 |
| Total..... | | \$502,792.59 |
| Less Excess Cost of State Departments..... | | 461,168.16 |
| Available for General Government Purposes..... | | \$41,624.43 |

| | |
|---|----------------------------|
| 51. Other Non-Tax Revenue Available— | |
| (1) Soldiers' Monument Receipts..... | \$7,468.80 |
| Total Available for General Government Purposes.... | \$49,093.23 |
| 52. General Government Costs— | |
| (1) Temporary Commissions..... | \$18,893.41 |
| (2) Private Associations..... | 6,129.01 |
| (3) Non-Departmental Charges..... | 683,498.98 |
| (4) Payment of Loans..... | 250,000.00 |
| (5) Interest on Loans..... | 31,479.44 |
| (6) State Monuments and Memorials..... | 14,477.72 |
| Total..... | \$1,004,478.56 |
| Less Amount Available for General Government..... | 49,093.23 |
| Amount to be Paid from Property Taxes on Loans..... | \$955,385.33 |
| Amount Received from Loans..... | 460,000.00 |
| Amount to be paid from Property Taxes..... | \$495,385.33 |
| Net Assessed Valuation in 1913..... | \$1,898,207,235 |
| Necessary Levy on General Property..... | 2 $\frac{3}{4}$ c on \$100 |
| Amount Produced by 2 $\frac{3}{4}$ c levy..... | \$522,005.00 |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government cost. | |
| 1. Schools..... | \$3,304,326.04 |
| 2. Universities..... | 1,005,475.95 |
| 3. County Road Fund..... | 21,289.16 |
| 4. Benevolent Institutions..... | 2,847,311.20 |
| Total..... | \$7,178,402.35 |

ANALYSIS

For the Fiscal Year ending September 30, 1914

TABLE I. RECEIPTS—SUMMARY—1914

| | | <i>Per Cent of Total</i> |
|---|-----------------|------------------------------|
| 1. Balance on Hand, October 1, 1913..... | \$331,983.54 | |
| 2. Taxes on Property..... | \$6,979,227.35 | 61.3 |
| 3. Poll Taxes..... | 372,890.00 | 3.3 |
| 4. Insurance Taxes..... | 488,360.44 | 4.3 |
| 5. Transportation Taxes..... | 14,661.61 | .1 |
| 6. Vessel Tonnage Taxes..... | 909.70 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 5,281.62 | .0 |
| 8. Inheritance Taxes..... | 85,335.76 | .7 |
| 9. Depository Interest..... | 20,806.22 | .2 |
| 10. Interest on Invested Funds..... | 580,577.44 | 5.1 |
| 11. Earnings of State Institutions and Property..... | 372,840.63 | 3.3 |
| 12. Sale of Property..... | 12,786.72 | .1 |
| 13. Federal Aid..... | 88,468.17 | .8 |
| 14. County Aid..... | 142,054.43 | 1.2 |
| 15. Fees..... | 941,020.95 | 8.3 |
| 16. Fines..... | 4.00 | .0 |
| 17. Temporary Loans..... | 1,285,000.00 | 11.3 |
| 18. Unclaimed Estates..... | 5,416.19 | .0 |
| 19. Recoveries by Board of Accounts.. | 3,183.52 | .0 |
| 20. Miscellaneous Receipts..... | 519.14 | .0 |
| True Receipts..... | \$11,399,343.89 | 100.0 |
| Refunds..... | 6,823.89 | |
| | \$11,406,167.78 | |
| Less Amount Auditor out of Balance..... | 92.74 | |
| Auditor's Net Receipts..... | \$11,406,075.04 | |
| Amount Available for State Purposes..... | \$11,738,058.58 | |

TABLE II. DISBURSEMENTS—SUMMARY—1914

| | | |
|----------------------------------|----------------|------|
| 1. State Departments..... | \$1,056,240.07 | 9.5 |
| 2. Temporary Commissions..... | 26,357.61 | .2 |
| 3. Private Associations..... | 6,751.85 | .1 |
| 4. Non-Departmental Charges..... | 527,890.29 | 4.8 |
| 5. Payment of Loans..... | 1,335,062.50 | 12.1 |
| 6. Interest on Loans..... | 45,164.81 | .4 |
| 7. Schools..... | 3,325,559.22 | 30.0 |
| 8. Universities..... | 1,163,059.38 | 10.5 |
| 9. Monuments and Memorials..... | 15,496.85 | .1 |

| | | <i>Per Cent of Total</i> |
|---|-----------------|------------------------------|
| 10. Road Fund for Counties..... | 469,244.33 | 4.3 |
| 11. Benevolent Institutions..... | 3,107,031.74 | 28.0 |
| True Disbursements..... | \$11,077,858.63 | 100.0 |
| Plus Refunds..... | 46,566.30 | |
| Plus Amount Auditor out of Balance..... | 367.16 | |
| Auditor's Net Disbursements..... | \$11,124,792.09 | |
| Balance, September 30, 1914..... | \$613,266.49 | |

TABLE III. RECEIPTS—ANALYSIS—1914

(Index figures refer to notes on page 230.)

| | | |
|-------------------------------------|----------------|------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$1,526,377.91 | |
| (2) Sinking Fund..... | 286,963.35 | |
| (3) Benevolent Institutions..... | 1,490,571.71 | |
| (4) Common Schools..... | 2,591,597.86 | |
| (5) Educational Institutions..... | 982,756.33 | |
| (6) Vocational Education..... | 100,960.19 | |
| Total..... | \$6,979,227.35 | 61.3 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$186,445.00 | |
| (2) Common Schools..... | 186,445.00 | |
| Total..... | \$372,890.00 | 3.3 |
| 3. Insurance Taxes— | | |
| (1) Regular (Auditor of State)..... | \$437,173.82 | |
| (2) Fire Marshal..... | 51,186.62 | |
| Total..... | \$488,360.44 | 4.3 |
| 4. Transportation Taxes..... | \$14,661.61 | .1 |
| 5. Vessel Tonnage Taxes..... | \$909.70 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$5,281.62 | .0 |
| 7. Inheritance Taxes..... | \$85,335.76 | .7 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$14,531.93 | |
| (2) Purdue University..... | 3,866.41 | |
| (3) Indiana University..... | 1,156.23 | |
| (4) State Normal..... | 1,251.65 | |
| Total..... | \$20,806.22 | .2 |

| | | Per Cent of Total |
|--|--------------|----------------------|
| 9. Interest on Invested funds— | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$36,717.20 | |
| (2) Common School Fund..... | 543,813.49 | |
| (3) College Fund..... | 46.75 | |
| Total..... | \$580,577.44 | 5.1 |
| 10. Earnings of State Institutions and Property— | | |
| (1) Soldiers' Monument..... | \$6,494.05 | |
| (2) Benevolent Institutions..... | 366,346.58 | |
| Total..... | \$372,840.63 | 3.3 |
| 11. Sale of Property— | | |
| (1) Court Reports..... | \$9,738.67 | |
| (2) State Forest—Timber..... | 218.50 | |
| (3) State House—Junk and Paper..... | 158.95 | |
| (4) State Lands—Reclamation..... | 133.60 | |
| Sale..... | 461.00 | |
| (5) College Fund—Payment of Principal..... | 2,050.00 | |
| (6) Endowment Fund—Payment of Principal.. | 26.00 | |
| Total..... | \$12,786.72 | .1 |
| 12. Federal Aid— | | |
| (1) Purdue University..... | \$55,000.00 | |
| (2) Soldiers' Home..... | 32,900.00 | |
| (3) Quartermaster-General's Salary..... | 568.17 | |
| Total..... | \$88,468.17 | .8 |
| 13. County Aid— | | |
| (1) Tubercular Patients—Tuberculosis Hospital | \$33,447.54 | |
| (2) Care of Insane..... | 28,602.27 | |
| (3) Care of Misdemeanants..... | 79,394.98 | |
| (4) Care of Deaf..... | 609.64 | |
| Total..... | \$142,054.43 | 1.2 |
| 14. Fees— | | |
| (1) Domestic Corporations..... | \$73,949.49 | |
| (2) Foreign Corporations..... | 12,637.94 | |
| (3) Corporations—Filing with Auditor..... | 900.00 | |
| (4) Miscellaneous—Secretary of State Fees.... | 12,192.95 | |
| (5) Land Fees..... | 367.00 | |
| (6) Supreme Court (Docket) Fees..... | 6,269.47 | |
| (7) Appellate Court (Docket) Fees..... | 5,845.50 | |
| (8) Circuit Courts (Docket) Fees..... | 16,580.10 | |
| (9) Teachers' Examination Fees..... | 2,070.00 | |
| (10) Cold Storage Fees..... | 490.00 | |
| (11) Fishing and Hunting Licenses..... | 81,888.02 | |
| (12) Gas Wells—Plugging..... | 6,485.00 | |
| (13) Industrial Licenses..... | 15,331.00 | |

| | | Per Cent of Total |
|--|-----------------|----------------------|
| (14) Water Craft Inspection..... | 322.00 | |
| (15) Authorizing Public Utility Securities..... | 19,585.82 | |
| (16) Audits and Appraisals of Public Utilities.. | 3,199.93 | |
| (17) Railroad Liquor Licenses..... | 11,000.00 | |
| (18) Rendering Plant Licenses..... | 7.50 | |
| (19) Veterinary Licenses..... | 1,094.00 | |
| (20) Inspection of Oil..... | 70,082.50 | |
| (21) Insurance Examiners' Fees and Expenses.. | 92,994.45 | |
| (22) Bank Examiners' Fees and Expenses..... | 27,821.05 | |
| (23) Building and Loan Fees..... | 5,005.00 | |
| (24) Pharmacists..... | 1,563.50 | |
| (25) Physicians and Surgeons..... | 4,317.00 | |
| (26) Embalmers..... | 979.25 | |
| (27) Optometrists..... | 1,123.15 | |
| (28) Nurses..... | 1,837.95 | |
| (29) Automobile Registration Fees..... | 461,356.34 | |
| (30) Unclaimed Fees (Local Courts)..... | 3,725.04 | |
| Total..... | \$941,020.95 | 8.3 |
| 15. Fines—State Library—On Books. ¹⁷ | \$4.00 | .0 |
| 16. Temporary Loans..... | \$1,285,000.00 | 11.3 |
| 17. Unclaimed Estates ¹⁸ | \$5,416.19 | .0 |
| 18. Recoveries by Board of Accounts..... | \$3,183.52 | .0 |
| 19. Miscellaneous Receipts—General Fund Miscellaneous..... | \$519.14 | .0 |
| True Receipts..... | \$11,399,343.89 | 100.0 |
| Refunds and Transfers— | | |
| (1) Governor..... | \$156.31 | |
| (2) Library..... | 4.98 | |
| (3) Board of Charities..... | 500.75 | |
| (4) Board of Forestry..... | 10.50 | |
| (5) Tax Board..... | 1.20 | |
| (6) Board of Accounts..... | .01 | |
| (7) Gas Inspector..... | 86.34 | |
| (8) Entomologist..... | .24 | |
| (9) Battle Flag Commission..... | 91.30 | |
| (10) Gettysburg Commission..... | 32.64 | |
| (11) State House Superintendent..... | 14.00 | |
| (12) Taxes Transferred..... | 177.31 | |
| (13) Purdue University..... | 18.00 | |
| (14) Deficiency School Fund..... | 509.54 | |
| (15) Refund on Bonds..... | 5,000.00 | |
| (16) State Normal..... | 76.00 | |
| (17) Orphans' Home..... | 6.29 | |

| | |
|--|-----------------|
| (18) Woman's Prison..... | 100.00 |
| (19) Girls' School..... | 38.48 |
| | <hr/> |
| | \$6,823.89 |
| Grand Total of All Receipts..... | \$11,406,167.78 |
| Less Amount Auditor out of Balance..... | 92.74 |
| | <hr/> |
| Auditor's Net Receipts..... | \$11,406,075.04 |
| Amount Available for State Purposes..... | \$11,738,058.58 |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1914

| | | |
|----------------------------------|---|--------------|
| 1. Secretary of State..... | (1) Domestic Corporations.. | \$73,949.49 |
| | (2) Foreign Corporations... | 12,637.94 |
| | (3) Miscellaneous Fees..... | 12,192.95 |
| | (4) Sale Court Reports..... | 9,738.67 |
| | Total..... | \$108,519.05 |
| 2. Automobile Department..... | (1) Automobile Fees..... | \$461,356.34 |
| 3. Auditor of State..... | (1) Land Fees..... | \$367.00 |
| | (2) Corporation Fees..... | 900.00 |
| | (3) Insurance Fees..... | 92,994.45 |
| | (4) Bank Fees..... | 27,821.05 |
| | (5) Building and Loan Fees.. | 5,005.00 |
| | Total..... | \$127,087.50 |
| 4. State Superintendent..... | (1) Teachers' Examination Fees..... | \$2,070.00 |
| 5. Adjutant-General..... | (1) Federal Aid—Quartermaster's Salary..... | \$568.17 |
| 6. Clerk of Supreme Court..... | (1) Supreme Court Fees.... | \$6,269.47 |
| | (2) Appellate Court Fees.... | 5,845.50 |
| | Total..... | \$12,114.97 |
| 7. Board of Health..... | (1) Cold Storage Fees..... | \$490.00 |
| 8. Oil Inspection Department... | (1) Inspection of Oil..... | \$70,082.50 |
| 9. Board of Forestry..... | (1) Sale of Timber..... | \$218.50 |
| 10. Fish and Game Commissioner | (1) Hunting and Fishing Licenses..... | \$81,888.02 |
| 11. Gas Inspector..... | (1) Plugging Gas Wells.... | \$6,485.00 |
| 12. Bureau of Inspection..... | (1) License Fees..... | \$15,331.00 |
| | (2) Water Craft Inspection.. | 322.00 |
| | Total..... | \$15,653.00 |
| 13. Public Service Commission... | (1) Authorizing Securities.. | \$19,585.82 |
| | (2) Audits and Appraisals.. | 3,199.93 |
| | Total..... | \$22,785.75 |

| | | |
|----------------------------------|-------------------------------------|--------------|
| 14. State Library..... | (1) Replacement of Books.. | \$4.00 |
| 15. Veterinarian..... | (1) Rendering Plant Licenses | \$7.50 |
| 16. Veterinary Board..... | (1) Examination Fees..... | \$1,094.00 |
| 17. Pharmacy Board..... | (1) Examination Fees..... | \$1,563.50 |
| 18. Medical Board..... | (1) Examination Fees..... | \$4,317.00 |
| 19. Embalmers' Board..... | (1) Examination Fees..... | \$979.25 |
| 20. Optometrists' Board..... | (1) Examination Fees..... | \$1,123.15 |
| 21. Nurses' Board..... | (1) Examination Fees..... | \$1,837.95 |
| 22. Board of Accounts..... | (1) Recoveries..... | \$3,183.52 |
| 23. State House Superintendent.. | (1) Junk and Paper..... | \$158.95 |
| 24. General Receipts..... | (1) Docket Fees—Local Courts..... | \$16,580.10 |
| | (2) Depository Interest.... | 14,531.93 |
| | (3) General Fund Miscellaneous..... | 519.14 |
| | (4) Railroad Liquor Licenses | 11,000.00 |
| | (5) State Lands—Reclamation..... | 133.60 |
| | (6) State Lands—Sale..... | 461.00 |
| | (7) Unclaimed Estates..... | 5,416.19 |
| | (8) Interest on School Fund | 543,813.49 |
| | (9) Unclaimed Fees..... | 3,725.04 |
| | Total..... | \$596,180.49 |
| 25. Soldiers' Monument..... | (1) Earnings and Sales..... | \$6,494.05 |
| 26. Purdue University..... | (1) Federal Aid..... | \$55,000.00 |
| | (2) Depository Interest.... | 3,866.41 |
| | Total..... | \$58,866.41 |
| 27. Indiana University..... | (1) Depository Interest.. | \$1,156.23 |
| | (2) Endowment Fund Interest..... | 36,717.20 |
| | (3) College Fund Interest.. | 46.75 |
| | (4) Endowment Fund Principal..... | 26.00 |
| | (5) College Fund Principal.. | 2,050.00 |
| | Total..... | \$39,996.18 |
| 28. State Normal..... | (1) Depository Interest.... | \$1,251.65 |

29. Benevolent and Correctional Institutions

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|-------------------------------|-----------------------------|------------------------------|------------------------------|----------------|--------------|
| 1. Soldiers' Home..... | \$911.41 | ..... | \$10,926.73 | \$32,900.00 | \$44,738.14 |
| 2. Orphans' Home..... | 261.71 | ..... | ..... | ..... | 261.71 |
| 3. Tuberculosis Hospital..... | 372.97 | \$33,447.54 | 1,425.75 | ..... | 35,246.26 |
| 4. Central Hospital..... | 2,308.42 | 10,301.45 | ..... | ..... | 12,609.87 |
| 5. Eastern Hospital..... | 377.55 | 3,520.55 | ..... | ..... | 3,898.10 |
| 6. Northern Hospital..... | 1,505.31 | 4,773.71 | ..... | ..... | 6,279.02 |
| 7. Southern Hospital..... | 854.01 | 3,852.56 | ..... | ..... | 4,706.57 |
| 8. Southeastern Hospital..... | 909.69 | 6,154.00 | ..... | ..... | 7,123.69 |
| 9. Feeble-Minded School..... | 8,480.33 | ..... | ..... | ..... | 8,480.33 |
| 10. Epileptic Village..... | 5,557.83 | ..... | ..... | ..... | 5,557.83 |
| 11. Girls' School..... | 113.99 | 30,066.34 | ..... | ..... | 30,180.33 |
| 12. Boys' School..... | 939.54 | 49,328.64 | ..... | ..... | 50,268.18 |
| 13. Woman's Prison..... | 4,795.36 | ..... | ..... | ..... | 4,795.36 |
| 14. State Prison..... | 243,149.15 | ..... | ..... | ..... | 243,149.15 |
| 15. Reformatory..... | 82,568.35 | ..... | ..... | ..... | 82,568.35 |
| 16. School for Deaf..... | 575.95 | 609.64 | ..... | ..... | 1,185.59 |
| 17. School for Blind..... | 252.53 | ..... | ..... | ..... | 252.53 |
| Total..... | \$353,994.10 | \$142,054.43 | \$12,352.48 | \$32,900.00 | \$541,301.01 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$2,167,677.41 |
| Taxes on Property..... | 6,979,227.35 |
| Poll Taxes..... | 372,890.00 |
| Special Taxes..... | 594,549.13 |
| Loans..... | 1,285,000.00 |

| | |
|---------------------|-----------------|
| Total Receipts..... | \$11,399,343.89 |
| Plus Refunds..... | 6,823.89 |

| | |
|---|-----------------|
| Less Amount Auditor Out of Balance..... | \$11,406,167.78 |
| | 92.74 |

| | |
|-----------------------------|-----------------|
| Auditor's Net Receipts..... | \$11,406,075.04 |
|-----------------------------|-----------------|

TABLE V. DISBURSEMENTS—ANALYSIS—1914

1. State Departments

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|-------------|------------------------------------|-------------|----------------------|
| 1. Governor..... | \$12,600.00 | \$369.54 | \$13,469.54 | |
| 2. Lieutenant-Governor.... | 1,000.00 | 917.75 | 1,917.75 | |
| 3. Secretary of State..... | 11,967.33 | 2,023.01 | 13,990.34 | |
| 4. Automobile Depart- ment..... | 10,129.38 | 10,385.82 | 20,515.20 | |
| 5. Auditor of State..... | 65,433.33 | 16,522.46 | 81,955.79 | |
| 6. Treasurer of State..... | 13,200.00 | 523.23 | 13,723.23 | |
| 7. Attorney-General..... | 19,210.00 | 3,501.63 | 22,711.63 | |
| 8. State Superintendent.. | 13,920.00 | 7,601.11 | 21,521.11 | |
| 9. Board of Education.... | 4,912.71 | 2,202.85 | 7,115.56 | |
| 10. Vocational Department | 8,740.00 | 1,688.70 | 10,428.70 | |
| 11. Adjutant-General..... | 9,552.77 | 765.86 | 10,318.63 | |
| 12. Clerk of Supreme Court | 12,200.00 | 1,320.70 | 13,520.70 | |
| 13. Reporter of Supreme Court..... | 10,939.51 | 215.11 | 11,154.62 | |
| 14. Printing Board..... | 4,000.00 | 1,089.33 | 5,089.33 | |
| 15. Election Commission.. | ..... | 91.00 | 91.00 | |
| 16. Board of Health..... | 46,727.94 | 27,839.72 | 74,567.66 | |
| 17. Oil Inspection Depart- ment..... | 4,400.00 | 372.92 | 4,772.92 | |
| 18. Board of Charities..... | 17,033.88 | 14,210.80 | 31,244.68 | |
| 19. Tax Commission..... | 10,800.00 | 8,111.99 | 18,911.99 | |
| 20. Board of Accounts..... | 50,868.83 | 8,601.84 | 59,470.67 | |
| 21. Board of Forestry..... | 4,666.66 | 2,403.85 | 7,070.51 | |
| 22. Geologist..... | 7,193.73 | 1,225.24 | 8,418.97 | |
| 23. Gas Inspector..... | 8,260.00 | 1,880.02 | 10,140.02 | |
| 24. Entomologist..... | \$10,876.63 | 4,793.97 | 15,670.60 | |
| 25. Fish and Game Com- missioner..... | 36,226.96 | 56,471.04 | 92,698.00 | |
| 26. Bureau of Inspection... | 38,570.68 | 10,376.69 | 48,947.37 | |

| Department | Salaries | Salaries Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|----------------|----------------------|
| 27. Public Service Commission..... | 73,440.37 | 37,775.30 | 111,215.67 | |
| 28. State Library..... | 12,870.37 | 8,358.79 | 21,229.16 | |
| 29. Law Library..... | 3,000.00 | 2,467.63 | 5,467.63 | |
| 30. Library Commission..... | 6,549.21 | 5,950.79 | 12,500.00 | |
| 31. Legislative Bureau..... | 10,167.50 | 3,704.89 | 13,872.39 | |
| 32. Bureau of Statistics..... | 21,297.25 | 1,693.93 | 22,991.18 | |
| 33. Veterinarian..... | 10,761.36 | 6,209.15 | 16,970.51 | |
| 34. Veterinary Board..... | 758.70 | 311.99 | 1,070.69 | |
| 35. Pardon Board..... | 1,800.00 | 278.86 | 2,078.86 | |
| 36. Battle Flag Commission..... | 605.85 | 5,198.94 | 5,804.79 | |
| 37. State House Superintendent..... | 25,907.17 | 4,154.52 | 30,061.69 | |
| 38. State House Engineer..... | 7,553.00 | 10,992.44 | 18,545.44 | |
| 39. Supreme Court..... | 36,075.00 | 1,430.98 | 37,505.98 | |
| 40. Appellate Court..... | 44,260.20 | 982.90 | 45,243.10 | |
| 41. Pharmacy Board..... | 3,651.80 | 1,710.33 | 5,362.13 | |
| 42. Medical Board..... | 1,150.00 | 4,312.53 | 5,462.53 | |
| 43. Embalmers' Board..... | 1,425.27 | 310.40 | 1,735.67 | |
| 44. Optometry Board..... | 924.50 | 365.65 | 1,290.15 | |
| 45. Nurses' Board..... | 830.10 | 658.50 | 1,488.60 | |
| 46. State Agent..... | 200.00 | | 200.00 | |
| 47. Printing Court Reports..... | | 11,352.31 | 11,352.31 | |
| 48. Printing Departmental Reports..... | | 24,438.63 | 24,438.63 | |
| 49. Fire Marshal..... | 30,348.18 | 10,568.26 | 40,916.44 | |
| Total..... | \$727,006.17 | \$329,233.90 | \$1,056,240.07 | 9.5 |
| 2. Temporary Commissions | | | | |
| 1. Penal Farm Commission*..... | | \$13.16 | \$13.16 | |
| 2. Woman's Labor Commission†..... | | 1,039.98 | 1,039.98 | |
| 3. Gettysburg Commission..... | | 1,252.45 | 1,252.45 | |
| 4. Workmen's Compensation Commission..... | | 35.50 | 35.50 | |
| 5. Panama Exposition..... | | 21,000.00 | 21,000.00 | |
| 6. Flood Commission‡..... | \$2,460.05 | 556.47 | 3,016.52 | |
| Total..... | \$2,460.05 | \$23,897.56 | \$26,357.61 | .2 |

*The Penal Farm Commission was created in 1913 and consisted of 4 members. Its duty was to select a site for and begin the erection of buildings for a penal farm. (Acts 1913, p. 660)

†The Woman's Labor Commission was established in 1913. It consisted of 5 members, and its duty was to study the hours and conditions of labor of women in Indiana industries. (Acts 1913, p. 707)

‡The Flood Commission was appointed by the governor in 1913 to study flood conditions in Indiana and recommend appropriate legislation.

3. Private Associations Receiving State Aid

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|-------------------------------------|----------|------------------------------------|------------|----------------------|
| 1. Horticultural Society..... | | \$4,600.00 | \$4,600.00 | |
| 2. Dairymen's Association..... | | 500.00 | 500.00 | |
| 3. Stock-Breeders' Association..... | | 500.00 | 500.00 | |
| 4. Corn Growers' Association..... | | 500.00 | 500.00 | |
| 5. Academy of Science..... | | 562.68 | 562.68 | |
| 6. Historical Society..... | | 89.15 | 89.15 | |
| Total..... | | \$6,751.83 | \$6,751.83 | .1 |

4. Non-Departmental Services and Charges

| | | | |
|---|-------------|-------------|--|
| 1. State Militia..... | \$85,568.14 | \$85,568.14 | |
| 2. Suppression of Riots..... | 28,851.69 | 28,851.69 | |
| 3. Legislature-Journals..... | 8,401.31 | 8,401.31 | |
| 4. Legislative Manual..... | 1,995.34 | 1,995.34 | |
| 5. Repairs on State House..... | 13,959.48 | 13,959.48 | |
| 6. Salaries of Superior Judges..... | \$59,500.00 | 59,500.00 | |
| 7. Salaries of Circuit Judges..... | 230,882.08 | 230,882.08 | |
| 8. Salaries of Prosecuting Attorneys..... | 32,977.14 | 32,977.14 | |
| 9. Premiums State Fair..... | 10,000.00 | 10,000.00 | |
| 10. Sheriffs' Expenses—Prisoners..... | 21,916.86 | 21,916.86 | |
| 11. Sale State Lands..... | 36.95 | 36.95 | |
| 12. Unclaimed Estates..... | 349.11 | 349.11 | |
| 13. Specific Appropriations..... | 2,717.58 | 2,717.58 | |
| 14. Governor's Mansion..... | 1,343.69 | 1,343.69 | |
| 15. Automobile Tags and Badges..... | 26,540.96 | 26,540.96 | |
| 16. Automobile Rebates..... | 1,025.76 | 1,025.76 | |
| 17. National Guard Litigation..... | 229.00 | 229.00 | |
| 18. American Prison Congress..... | 167.30 | 167.30 | |
| 19. Legal Transcript..... | 87.00 | 87.00 | |
| 20. Tax Levy Opinion..... | 25.00 | 25.00 | |
| 21. Fish Hatcheries Investigation..... | 15.90 | 15.90 | |
| 22. New Constitution Litigation..... | 1,000.00 | 1,000.00 | |

| Purpose | Salaries | Expenses Other Than Salaries | Total | |
|--|--------------|---|----------------|----------------------|
| 23. Purdue Appropriation Opinion..... | 100.00 | ..... | 100.00 | |
| 24. Examination Board of Accounts..... | 200.00 | ..... | 200.00 | |
| Total..... | \$324,684.22 | \$203,206.07 | \$527,890.29 | 4.8 |
| 5. Payment of Loans | | | | |
| 1. Paid on State Debt..... | | | \$1,335,062.50 | 12.1 |
| 6. Interest on Loans | | | | |
| 1. Interest on State Debt..... | | | \$45,164.81 | .4 |
| 7. Schools | | | | |
| 1. Common School Apportionment..... | | | \$3,173,784.81 | |
| 2. State Aid for Common Schools..... | | | 151,774.41 | |
| Total..... | | | \$3,325,559.22 | 30.0 |
| 8. Universities and Normal School | | | | |
| 1. Indiana University..... | | | \$509,564.92 | |
| 2. Purdue University..... | | | 514,192.18 | |
| 3. State Normal..... | | | 139,302.28 | |
| Total..... | | | \$1,163,059.38 | 10.5 |
| 9. State Monuments and Memorials | | | | |
| 1. Soldiers' Monument.... | \$7,886.47 | \$5,705.88 | \$13,592.35 | |
| 2. Nancy Hanks Cemetery | 1,066.47 | 130.78 | 1,197.25 | |
| 3. Tippecanoe Battle Ground..... | | 707.25 | 707.25 | |
| Total..... | \$8,952.94 | \$6,543.91 | \$15,496.85 | .1 |
| 10. Road Fund | | | | |
| 1. Distribution to Counties..... | | | \$469,244.33 | 4.3 |
| 11. Benevolent and Correctional Institutions | | | | |
| Institution | Maintenance | Lands, Buildings and Permanent Improvements | Total | Per Cent of Total |
| 1. Soldiers' Home..... | \$196,502.70 | \$9,621.81 | \$206,124.51 | |
| 2. Orphans' Home..... | 112,839.84 | 12,642.88 | 125,482.72 | |
| 3. Tuberculosis Hospital.. | 55,808.09 | 13,383.65 | 69,191.74 | |
| 4. Central Hospital..... | 362,519.53 | 13,825.43 | 376,344.96 | |
| 5. Eastern Hospital..... | 169,478.98 | 20,856.69 | 190,335.67 | |
| 6. Northern Hospital..... | 195,452.30 | 6,334.01 | 201,786.31 | |
| 7. Southern Hospital..... | 150,363.01 | 23,272.10 | 173,635.11 | |

| Institution | Maintenance | Lands, Buildings and Permanent Improvements | Total | Per Cent of Total |
|---|----------------|---|-----------------|----------------------|
| 8. Southeastern Hospital. | 206,106.76 | 10,583.78 | 216,690.54 | |
| 9. Feeble-Minded School.. | 186,918.42 | 83,204.55 | 270,122.97 | |
| 10. Epileptic Village..... | 57,597.32 | 48,024.57 | 105,621.89 | |
| 11. Girls' School..... | 79,898.14 | 31,809.74 | 111,707.88 | |
| 12. Boys' School..... | 118,797.34 | 90,019.47 | 208,816.81 | |
| 13. Woman's Prison..... | 30,009.35 | 1,386.39 | 31,395.74 | |
| 14. State Prison..... | 308,226.25 | 32,673.87 | 340,900.12 | |
| 15. Reformatory..... | 258,310.93 | 12,782.56 | 271,093.49 | |
| 16. Penal Farm..... | | 57,360.00 | 57,360.00 | |
| 17. School for Deaf..... | 89,317.00 | 9,394.52 | 98,711.52 | |
| 18. School for Blind..... | 43,423.26 | 8,286.50 | 51,709.76 | |
| Total..... | \$2,621,569.22 | \$485,462.52 | \$3,107,031.74 | 28.0 |
| True Disbursements..... | | | \$11,077,858.63 | 100.0 |
| Plus Refunds and Transfers— | | | | |
| (1) Governor..... | | \$156.31 | | |
| (2) Insurance Taxes..... | | 2,656.02 | | |
| (3) Board of Charities..... | | 500.00 | | |
| (4) Taxes Refunded..... | | 43,076.66 | | |
| (5) Taxes Transferred..... | | 177.31 | 46,566.30 | |
| Plus Amount Auditor Out of Balance..... | | | \$367.16 | |
| Auditor's Net Disbursements..... | | | \$11,124,792.09 | |
| Balance, September 30, 1914..... | | | \$613,266.49 | |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1914

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1914, and the receipts accruing to each department as Fees collected for services rendered, rent, sale of property, earnings and other miscellaneous receipts applicable to payment of the expenses of the department.

| Department | Total Cost of Department | Collections |
|--------------------------------|-----------------------------|--------------|
| 1. Governor..... | \$13,469.54 | ..... |
| 2. Lieutenant-Governor..... | 1,917.75 | ..... |
| 3. Secretary of State..... | 13,990.34 | \$108,519.05 |
| 4. Automobile Department..... | 20,515.20 | 20,515.20 |
| 5. Auditor of State..... | 81,955.79 | 127,087.50 |
| 6. Treasurer of State..... | 13,723.23 | ..... |
| 7. Attorney-General..... | 22,711.63 | ..... |
| 8. State Superintendent..... | 21,521.11 | 2,070.00 |
| 9. Board of Education..... | 7,115.56 | ..... |
| 10. Vocational Department..... | 10,428.70 | ..... |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|--------------|
| 11. Adjutant-General..... | 10,318.63 | 568.17 |
| 12. Clerk of Supreme Court..... | 13,520.70 | 12,114.97 |
| 13. Reporter of Supreme Court..... | 11,154.62 | |
| 14. Printing Board..... | 5,089.33 | |
| 15. Election Commission..... | 91.00 | |
| 16. Board of Health..... | 74,567.66 | 5,771.62 |
| 17. Oil Inspection Department..... | 4,772.92 | 70,082.50 |
| 18. Board of Charities..... | 31,244.68 | |
| 19. Tax Commission..... | 18,911.99 | |
| 20. Board of Accounts..... | 59,470.67 | 3,183.52 |
| 21. Board of Forestry..... | 7,070.51 | 218.50 |
| 22. Geologist..... | 8,418.97 | |
| 23. Gas Inspector..... | 10,140.02 | 6,485.00 |
| 24. Entomologist..... | 15,670.60 | |
| 25. Fish and Game Commission..... | 92,698.00 | 81,888.02 |
| 26. Bureau of Inspection..... | 48,947.37 | 15,653.00 |
| 27. Public Service Commission..... | 111,215.67 | 22,785.75 |
| 28. State Library..... | 21,229.16 | 4.00 |
| 29. Law Library..... | 5,467.63 | |
| 30. Library Commission..... | 12,500.00 | |
| 31. Legislative Bureau..... | 13,872.39 | |
| 32. Bureau of Statistics..... | 22,991.18 | |
| 33. Veterinarian..... | 16,970.51 | 7.50 |
| 34. Veterinary Board..... | 1,070.69 | 1,094.00 |
| 35. Pardon Board..... | 2,078.86 | |
| 36. Battle Flag Commission..... | 5,804.79 | |
| 37. State House Superintendent..... | 30,061.69 | 158.95 |
| 38. State House Engineer..... | 18,545.44 | |
| 39. Supreme Court..... | 37,505.98 | |
| 40. Appellate Court..... | 45,243.10 | |
| 41. Pharmacy Board..... | 5,362.13 | 1,563.50 |
| 42. Medical Board..... | 5,462.53 | 4,317.00 |
| 43. Embalmers' Board..... | 1,735.67 | 979.25 |
| 44. Optometry Board..... | 1,290.15 | 1,123.15 |
| 45. Nurses' Board..... | 1,488.60 | 1,837.95 |
| 46. State Agent..... | 200.00 | |
| 47. Printing Court Reports..... | 11,352.31 | |
| 48. Printing Departmental Reports..... | 24,438.63 | |
| 49. Fire Marshal..... | 40,916.44 | 51,186.62 |
| Total..... | \$1,056,240.07 | \$539,214.72 |
| | \$539,214.72 | |
| Excess of Cost over Collections..... | \$517,025.35 | |
| 50. General Collections— | | |
| (1) Insurance Taxes..... | | \$437,173.82 |
| (2) Transportation Taxes..... | | 14,661.61 |
| (3) Vessel Tonnage Taxes..... | | 909.70 |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|-----------------|
| (4) Depository Interest..... | | 14,531.93 |
| (5) Docket Fees..... | | 16,580.10 |
| (6) Railroad Liquor Licenses..... | | 11,000.00 |
| (7) General Fund Miscellaneous..... | | 519.14 |
| (8) Inheritance Taxes..... | | 85,335.76 |
| Total..... | | \$580,712.06 |
| Less Excess Cost of State Departments..... | | 517,025.35 |
| Available for General Government Purposes..... | | \$63,686.71 |
| 51. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts..... | | \$6,494.05 |
| (2) Automobile Tags and Rebates..... | | 27,566.72 |
| Total Available for General Government Purposes..... | | \$97,747.48 |
| 52. General Government Costs— | | |
| (1) Temporary Commissions..... | | \$26,357.61 |
| (2) Private Associations..... | | 6,751.83 |
| (3) Non-Departmental Charges..... | | 527,890.29 |
| (4) Payment of Loans..... | | 1,335,062.50 |
| (5) Interest on Loans..... | | 45,164.81 |
| (6) State Monuments and Memorials..... | | 15,496.85 |
| Total..... | | \$1,956,723.89 |
| Less Amount Available for General Government..... | | 97,747.48 |
| Amount to be Paid from Property Taxes or Loans..... | | \$1,858,976.41 |
| Amount Received from Loans..... | | \$1,285,000.00 |
| Amount to be Paid from Property Taxes..... | | \$573,976.41 |
| Net Assessed Valuation in 1914..... | | \$1,939,876,166 |
| Necessary Levy on General Property..... | | 3c on \$100 |
| Amount Produced by 3c levy..... | | \$581,964.00 |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs. | | |
| 1. Schools..... | \$3,325,559.22 | |
| 2. Universities..... | 1,163,059.38 | |
| 3. County Road Fund..... | 469,244.33 | |
| 4. Benevolent Institutions..... | 3,107,031.74 | |
| Total..... | \$8,065,894.67 | |

ANALYSIS

For the Fiscal Year ending September 30, 1915

TABLE I. RECEIPTS—SUMMARY—1915

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand, October 1, 1914..... | \$613,360.41 | |
| 2. Taxes on Property..... | \$7,696,554.90 | 62.7 |
| 3. Poll Taxes..... | 368,286.00 | 3.0 |
| 4. Insurance Taxes..... | 523,065.88 | 4.3 |
| 5. Transportation Taxes..... | 15,400.46 | .1 |
| 6. Vessel Tonnage Taxes..... | 1,364.25 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 8,084.76 | .1 |
| 8. Inheritance Taxes..... | 233,559.83 | 1.9 |
| 9. Depository Interest..... | 37,878.12 | .3 |
| 10. Interest on Invested Funds..... | 602,430.98 | 4.9 |
| 11. Earnings of State Institutions and Property..... | 527,313.17 | 4.3 |
| 12. Sale of Property..... | 15,487.73 | .1 |
| 13. Federal Aid..... | 88,683.78 | .7 |
| 14. County Aid..... | 158,963.26 | 1.3 |
| 15. Fees..... | 1,461,874.51 | 11.9 |
| 16. Temporary Loans..... | 520,000.00 | 4.2 |
| 17. Unclaimed Estates..... | 20,764.99 | .2 |
| 18. Recoveries of Board of Accounts..... | 173.42 | .0 |
| 19. Miscellaneous Receipts..... | 927.50 | .0 |
| True Receipts..... | \$12,280,813.54 | 100.0 |
| Refunds and Transfers..... | 19,313.02 | |
| Auditor's Net Receipts..... | \$12,300,126.56 | |
| Amount Available for State Purposes..... | \$12,913,486.97 | |

TABLE II. DISBURSEMENTS—SUMMARY—1915

| 1. State Departments..... | \$1,056,185.75 | 8.9 |
|-----------------------------------|-----------------|-------|
| 2. Temporary Commissions..... | 100,709.96 | .9 |
| 3. Private Associations..... | 7,457.47 | .1 |
| 4. Non-Departmental Services..... | 739,176.67 | 6.2 |
| 5. Payment of Loans..... | 1,335,000.00 | 11.3 |
| 6. Interest on Loans..... | 28,847.50 | .2 |
| 7. Schools..... | 3,409,031.07 | 28.8 |
| 8. Universities..... | 1,343,971.90 | 11.3 |
| 9. Monuments and Memorials..... | 15,253.34 | .1 |
| 10. Road Fund for Counties..... | 537,384.66 | 4.5 |
| 11. Forests and Hatcheries..... | 23,476.80 | .2 |
| 12. Benevolent Institutions..... | 3,256,593.28 | 27.5 |
| True Disbursements..... | \$11,853,088.40 | 100.0 |
| Refunds..... | 18,221.35 | |
| Auditor's Net Disbursements..... | \$11,871,309.75 | |
| Plus Overdraft..... | 93.92 | |
| | \$11,871,403.67 | |
| Balance, September 30, 1915..... | \$1,042,083.30 | |

TABLE III. RECEIPTS—ANALYSIS—1915

| | | Per Cent of Total |
|---|----------------|----------------------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$1,323,267.99 | |
| (2) Sinking Fund..... | 291,565.39 | |
| (3) Benevolent Institutions..... | 1,915,493.87 | |
| (4) Common Schools..... | 2,628,778.41 | |
| (5) Educational Institutions..... | 1,343,352.24 | |
| (6) Vocational Education..... | 194,097.00 | |
| Total..... | \$7,696,554.90 | 62.7 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$184,143.00 | |
| (2) Common Schools..... | 184,143.00 | |
| Total..... | \$368,286.00 | 3.0 |
| 3. Insurance Taxes— | | |
| (1) Regular (Auditor of State)..... | \$487,177.35 | |
| (2) Fire Marshal..... | 35,888.53 | |
| Total..... | \$523,065.88 | 4.3 |
| 4. Transportation Taxes..... | \$15,400.46 | .1 |
| 5. Vessel Tonnage Taxes..... | \$1,364.25 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$8,084.76 | .1 |
| 7. Inheritance Taxes..... | \$233,559.83 | 1.9 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$27,944.18 | |
| (2) Purdue University..... | 3,975.89 | |
| (3) Indiana University..... | 536.17 | |
| (4) State Normal..... | 378.69 | |
| (5) Road Fund..... | 5,043.19 | |
| Total..... | \$37,878.12 | .3 |
| 9. Interest on Invested Funds— | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$36,723.87 | |
| (2) Common School Fund..... | 565,689.11 | |
| (3) College Fund..... | 18.00 | |
| Total..... | \$602,430.98 | 4.9 |
| 10. Earnings of State Institutions and Property— | | |
| (1) Soldiers' Monument..... | \$6,100.20 | |
| (2) Benevolent Institutions..... | 521,212.97 | |
| Total..... | \$527,313.17 | 4.3 |

| | | Per Cent of Total |
|--|--------------|----------------------|
| 11. Sale of Property— | | |
| (1) Military Supplies..... | \$1,153.11 | |
| (2) Court Reports..... | 8,429.32 | |
| (3) Sales from State Forest..... | 469.80 | |
| (4) State House—Junk and Paper..... | 528.05 | |
| (5) Endowment Fund—Payment of Principal.... | 162.50 | |
| (6) Common School Fund—Payment of Principal | 307.34 | |
| (7) State Lands—Reclamation..... | 421.28 | |
| Sale..... | 3,500.26 | |
| Swamp Lands..... | 516.07 | |
| Total..... | \$15,487.73 | .1 |
| 12. Federal Aid— | | |
| (1) Purdue University..... | \$55,000.00 | |
| (2) Soldiers' Home..... | 33,683.78 | |
| Total..... | \$88,683.78 | .7 |
| 13. County Aid— | | |
| (1) Tubercular Patients—Tuberculosis Hospital | \$37,414.76 | |
| (2) Care of Insane..... | 35,568.87 | |
| (3) Care of Misdemeanants..... | 85,505.76 | |
| (4) Care of Deaf..... | 473.87 | |
| Total..... | \$158,963.26 | 1.3 |
| 14. Fees— | | |
| (1) Domestic Corporations..... | \$463,299.10 | |
| (2) Foreign Corporations..... | 9,091.56 | |
| (3) Corporations—Filing with Auditor..... | 846.00 | |
| (4) Miscellaneous Secretary of State Fees..... | 13,639.87 | |
| (5) Land Fees..... | 553.50 | |
| (6) Auditor—Miscellaneous..... | 4.00 | |
| (7) Service of Process..... | 4.00 | |
| (8) Supreme Court (Docket) Fees..... | 4,254.50 | |
| (9) Appellate Court (Docket) Fees..... | 9,405.78 | |
| (10) Circuit Court (Docket) Fees..... | 16,537.20 | |
| (11) Teachers' Examination Fees..... | 3,485.00 | |
| (12) Cold Storage Fees..... | 430.00 | |
| (13) Fishing and Hunting Licenses..... | 70,163.41 | |
| (14) Gas Wells—Plugging..... | 4,690.00 | |
| (15) Nursery Licenses..... | 624.00 | |
| (16) Industrial Licenses..... | 12,596.00 | |
| (17) Miners' Examination Fees..... | 241.00 | |
| (18) Authorizing Public Utility Securities..... | 13,144.21 | |
| (19) Audits and Appraisals of Public Utilities.... | 5,356.83 | |
| (20) Railroad Liquor Licenses..... | 11,000.00 | |
| (21) Rendering Plant Licenses..... | 360.00 | |
| (22) Veterinary Licenses..... | 1,420.00 | |
| (23) Inspection of Oil..... | 83,747.15 | |
| (24) Insurance Examiners' Fees and Expenses.... | 94,105.25 | |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| (25) Bank Examiners' Fees and Expenses..... | 24,573.38 | |
| (26) Building and Loan Fees..... | 4,338.50 | |
| (27) Certified Public Accountants..... | 520.98 | |
| (28) Pharmacists..... | 9,484.15 | |
| (29) Physicians and Surgeons..... | 4,721.00 | |
| (30) Embalmers..... | 1,694.00 | |
| (31) Optometrists..... | 1,127.00 | |
| (32) Nurses..... | 1,530.00 | |
| (33) Automobile Registration Fees..... | 588,968.31 | |
| (34) Unclaimed Fees (Local Courts)..... | 5,913.83 | |
| Total..... | \$1,461,874.51 | 11.9 |
| 15. Temporary Loans..... | \$520,000.00 | 4.2 |
| 16. Unclaimed Estates..... | \$20,764.99 | .2 |
| 17. Board of Accounts—Recoveries..... | \$173.42 | .0 |
| 18. Miscellaneous: (1) General Fund Miscellaneous.... | \$927.50 | .0 |
| True Receipts..... | \$12,280,813.54 | 100.0 |
| Refunds and Transfers— | | |
| (1) Governor..... | \$464.03 | |
| (2) State Superintendent..... | 3.49 | |
| (3) Library..... | 2.53 | |
| (4) Board of Charities..... | 521.64 | |
| (5) Tax Board..... | 2.90 | |
| (6) State House Custodian..... | 112.90 | |
| (7) Interest on State Loan..... | 1,091.67 | |
| (8) Purdue University..... | 16.57 | |
| (9) Benevolent Institutions Tax..... | 5,351.05 | |
| (10) State Farm..... | 2,998.34 | |
| (11) Southeastern Hospital..... | 1,077.80 | |
| (12) State Taxes..... | 2,954.58 | |
| (13) Soldiers' Monument..... | 49.55 | |
| (14) Educational Taxes..... | 3,462.65 | |
| (15) Insurance Taxes..... | 1,203.32 | |
| Total..... | \$19,313.02 | |
| Auditor's Net Receipts..... | \$12,300,126.56 | |
| Amount Available for State Purposes..... | \$12,913,486.97 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1915

| | | |
|----------------------------|--------------------------------|--------------|
| 1. Secretary of State..... | (1) Domestic Corporations..... | \$463,299.10 |
| | (2) Foreign Corporations.... | 9,091.56 |
| | (3) Sale of Court Reports.... | 8,429.32 |
| | (4) Miscellaneous Fees..... | 13,639.87 |
| | Total..... | \$494,459.85 |

| | | |
|------------------------------------|---|--------------|
| 2. Automobile Department..... | (1) Automobile Fees..... | \$588,968.31 |
| | (2) Depository Interest..... | 5,043.19 |
| | Total..... | \$594,011.50 |
| 3. Auditor of State..... | (1) Land Fees..... | \$553.50 |
| | (2) Corporation Fees..... | 846.00 |
| | (3) Bank Examiners' Fees and Expenses..... | 24,573.38 |
| | (4) Building and Loan Fees..... | 4,338.50 |
| | (5) Insurance Examiners' Fees and Expenses..... | 94,105.25 |
| | (6) Miscellaneous Fees..... | 4.00 |
| | (7) Service of Process..... | 4.00 |
| | Total..... | \$124,424.63 |
| 4. State Superintendent..... | (1) Teachers' Examination Fees..... | \$3,485.00 |
| 5. Adjutant-General..... | (1) Sale Military Property.. | \$1,153.11 |
| 6. Clerk of Supreme Court..... | (1) Supreme Court Fees..... | \$4,254.50 |
| | (2) Appellate Court Fees..... | 9,405.78 |
| | Total..... | \$13,660.28 |
| 7. Board of Health..... | (1) Cold Storage Fees..... | \$430.00 |
| 8. Oil Inspection Department..... | (1) Inspection of Oil..... | \$83,747.15 |
| 9. Board of Forestry..... | (1) Sales from State Forest | \$469.80 |
| 10. Fish and Game Commissioner | (1) Hunting and Fishing Licenses..... | \$70,168.41 |
| | (1) Plugging Gas Wells..... | \$4,690.00 |
| 11. Gas Inspector..... | (1) Nursery License Fees..... | \$624.00 |
| 12. Entomologist..... | (1) Miners' Examination Fees..... | \$91.00 |
| 13. Bureau of Inspection..... | (2) License Fees..... | \$1,053.00 |
| | Total..... | \$1,144.00 |
| 14. Industrial Board..... | (1) Miners' Examination Fees..... | \$150.00 |
| | (2) License Fees..... | 11,543.00 |
| | Total..... | \$11,693.00 |
| 15. Public Service Commission..... | (1) Public Utility Securities Issues..... | \$13,144.21 |
| | (2) Audits and Appraisals..... | 5,356.83 |
| | Total..... | \$18,501.04 |
| 16. Veterinarian..... | (1) Reduction Plant Fees..... | \$360.00 |
| 17. Veterinary Board..... | (1) License Fees..... | \$1,420.00 |
| 18. Pharmacy Board..... | (1) Examination Fees..... | \$9,484.15 |
| 19. Medical Board..... | (1) Examination Fees..... | \$4,721.00 |
| 20. Embalmers' Board..... | (1) Examination Fees..... | \$1,694.00 |
| 21. Optometry Board..... | (1) Examination Fees..... | \$1,127.00 |

| | | |
|--------------------------------------|--|--------------|
| 22. Nurses' Board..... | (1) Examination Fees..... | \$1,530.00 |
| 23. Board Certified Accountants..... | (1) Examination Fees..... | \$520.98 |
| 24. Board of Accounts..... | (1) Recoveries..... | \$173.42 |
| 25. State House Superintendent..... | (1) Junk and Paper..... | \$528.05 |
| 26. General Receipts..... | (1) Docket Fees—Local Courts..... | \$16,537.20 |
| | (2) Depository Interest..... | 27,944.18 |
| | (3) General Fund Miscellaneous..... | 927.50 |
| | (4) Railroad Liquor Licenses..... | 11,000.00 |
| | (5) State Lands—Reclamation..... | 421.28 |
| | (6) State Lands—Sale..... | 3,500.26 |
| | (7) Unclaimed Estates..... | 20,764.99 |
| | (8) Interest on School Fund | 565,689.11 |
| | (9) Unclaimed Fees..... | 5,913.83 |
| | (10) Swamp Lands..... | 516.07 |
| | (11) Common School Fund Principal..... | 307.34 |
| | Total..... | \$653,521.76 |
| 27. Soldiers' Monument..... | (1) Earnings and Sales..... | \$6,100.20 |
| 28. Purdue University..... | (1) Federal Aid..... | \$55,000.00 |
| | (2) Depository Interest..... | 3,975.89 |
| | Total..... | \$58,975.89 |
| 29. Indiana University..... | (1) Depository Interest..... | \$536.17 |
| | (2) College Fund Interest..... | 18.00 |
| | (3) Endowment Fund Principal..... | 162.50 |
| | (4) Endowment Fund Interest..... | 36,723.87 |
| | Total..... | \$37,440.54 |
| 30. State Normal..... | (1) Depository Interest..... | \$378.69 |

31. Benevolent and Correctional Institutions

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|-------------------------------|-----------------------------|------------------------------|------------------------------|----------------|--------------|
| 1. Soldiers' Home..... | \$923.11 | ..... | \$9,277.99 | \$33,683.78 | \$43,884.88 |
| 2. Orphans' Home..... | 392.08 | ..... | ..... | ..... | 392.08 |
| 3. Tuberculosis Hospital..... | 238.90 | \$37,414.76 | 740.20 | ..... | 38,393.86 |
| 4. Central Hospital..... | 3,088.54 | 9,990.30 | ..... | ..... | 13,078.84 |
| 5. Eastern Hospital..... | 6,072.40 | 4,839.68 | ..... | ..... | 10,912.08 |
| 6. Northern Hospital..... | 893.22 | 4,746.45 | ..... | ..... | 5,639.67 |
| 7. Southern Hospital..... | 2,063.53 | 5,192.76 | ..... | ..... | 7,256.29 |
| 8. Southeastern Hospital..... | 2,749.88 | 10,799.68 | ..... | ..... | 13,549.56 |
| 9. Feeble-Minded School..... | 7,651.53 | ..... | ..... | ..... | 7,651.53 |
| 10. Epileptic Village..... | 13,295.25 | ..... | ..... | ..... | 13,295.25 |
| 11. Girls' School..... | 126.90 | 33,369.11 | ..... | ..... | 33,496.01 |
| 12. Boys' School..... | 322.52 | 52,136.65 | ..... | ..... | 52,459.17 |
| 13. Woman's Prison..... | 4,001.53 | ..... | ..... | ..... | 4,001.53 |
| 14. State Prison..... | 366,942.93 | ..... | ..... | ..... | 366,942.93 |
| 15. Reformatory..... | 100,994.02 | ..... | ..... | ..... | 100,994.02 |
| 16. Penal Farm..... | 7.00 | ..... | ..... | ..... | 7.00 |
| 17. School for Deaf..... | 1,217.48 | 473.87 | ..... | ..... | 1,691.35 |
| 18. School for Blind..... | 213.96 | ..... | ..... | ..... | 213.96 |
| Total..... | \$511,194.78 | \$153,963.26 | \$10,018.19 | \$33,683.78 | \$713,860.01 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$2,914,497.46 |
| Taxes on Property..... | 7,696,554.90 |
| Poll Taxes..... | 368,286.00 |
| Special Taxes..... | 781,475.18 |
| Loans..... | 520,000.00 |

| | |
|---------------------|-----------------|
| Total Receipts..... | \$12,280,813.54 |
| Plus Refunds..... | 19,313.02 |

| | |
|-----------------------------|-----------------|
| Auditor's Net Receipts..... | \$12,300,126.56 |
|-----------------------------|-----------------|

TABLE V. DISBURSEMENTS—ANALYSIS—1915

1. State Departments

| Department | Salaries | Expenses Other Than Salaries | Total |
|--|-------------|------------------------------------|-------------|
| 1. Governor..... | \$12,600.00 | \$4,266.34 | \$16,866.34 |
| 2. Lieutenant-Governor... | 1,000.00 | ..... | 1,000.00 |
| 3. Secretary of State..... | 12,001.00 | 2,183.04 | 14,184.04 |
| 4. Automobile Department | 11,005.97 | 11,334.46 | 22,340.43 |
| 5. Auditor of State..... | 64,673.34 | 16,622.35 | 81,295.69 |
| 6. Treasurer of State..... | 13,200.00 | 756.87 | 13,956.87 |
| 7. Attorney-General..... | 20,222.10 | 3,988.13 | 24,210.23 |
| 8. State Superintendent.. | 24,941.71 | 8,374.98 | 33,316.69 |
| 9. Board of Education.... | 5,931.71 | 5,291.04 | 11,222.75 |
| 10. Vocational Department | 5,275.00 | 2,497.85 | 7,772.85 |
| 11. Adjutant-General..... | 7,740.30 | 659.72 | 8,400.02 |
| 12. Clerk of Supreme Court | 12,200.00 | 1,525.59 | 13,725.59 |
| 13. Reporter of Supreme Court..... | 11,036.42 | 167.99 | 11,204.41 |
| 14. Printing Board..... | 4,000.00 | 750.38 | 4,750.38 |
| 15. Board of Health..... | 46,486.04 | 23,567.94 | 70,053.98 |
| 16. Oil Inspection Depart- ment..... | 4,400.00 | 275.10 | 4,675.10 |
| 17. Board of Charities..... | 17,365.80 | 15,779.19 | 33,144.99 |
| 18. Tax Commission..... | 10,755.36 | 8,761.76 | 19,517.12 |
| 19. Board of Accounts..... | 46,519.78 | 9,844.98 | 56,364.76 |
| 20. Board of Forestry..... | 2,920.00 | 2,133.50 | 5,053.50 |
| 21. Geologist..... | 6,879.71 | 1,540.01 | 8,419.72 |
| 22. Gas Inspector..... | 7,486.06 | 705.29 | 8,191.35 |
| 23. Entomologist..... | 10,976.05 | 4,442.98 | 8,419.72 |
| 24. Fish and Game Com- missioner..... | 33,670.47 | 18,023.07 | 51,693.54 |
| 25. Bureau of Inspection... | 16,913.46 | 4,644.17 | 21,557.63 |
| 26. Industrial Board..... | 26,880.91 | 11,823.48 | 38,704.39 |
| 27. Public Service Com- mission..... | 98,548.55 | 14,382.14 | 112,930.69 |
| 28. State Library..... | 13,001.35 | 7,717.49 | 20,718.84 |
| 29. Law Library..... | 3,000.00 | 2,540.95 | 5,540.95 |
| 30. Library Commission... | 6,787.92 | 5,712.08 | 12,500.00 |

| Department | Salaries | Expenses Other Than Salaries | Total | |
|---|--------------|------------------------------------|----------------|-----|
| 31. Legislative Bureau.... | 11,913.47 | 1,817.54 | 13,731.01 | |
| 32. Bureau of Statistics.... | 21,341.32 | 1,729.84 | 23,071.16 | |
| 33. Veterinarian..... | 14,404.89 | 4,564.45 | 18,969.34 | |
| 34. Veterinarians' Board.... | | 1,455.33 | 1,455.33 | |
| 35. Pardon Board..... | 1,800.00 | 334.11 | 2,134.11 | |
| 36. Historical Commission..... | | 1,322.85 | 1,322.85 | |
| 37. Battleflag Commission..... | 743.50 | 7,831.69 | 8,575.19 | |
| 38. State House Superin- tendent..... | 19,805.73 | 13,269.72 | 33,075.45 | |
| 39. State House Engineer.. | 7,560.00 | 11,002.66 | 18,562.66 | |
| 40. Supreme Court..... | 36,230.00 | 1,798.34 | 38,028.34 | |
| 41. Appellate Court..... | 44,172.86 | 1,302.21 | 45,475.07 | |
| 42. Pharmacy Board..... | | 6,722.51 | 6,722.51 | |
| 43. Medical Board..... | 1,150.00 | 3,886.73 | 5,036.73 | |
| 44. Embalmers' Board..... | | 2,060.50 | 2,060.50 | |
| 45. Optometry Board..... | | 1,675.05 | 1,675.05 | |
| 46. Nurses' Board..... | | 1,370.19 | 1,370.19 | |
| 47. State Agent..... | | 200.00 | 200.00 | |
| 48. Printing Court Reports | | 25,200.12 | 25,200.12 | |
| 49. Printing Departmental Reports..... | | 31,186.43 | 31,186.43 | |
| 50. Fire Marshal..... | \$23,525.91 | 6,075.92 | 29,601.83 | |
| Total..... | \$741,066.69 | \$315,119.06 | \$1,056,185.75 | 8.9 |
| 2. Temporary Commissions | | | | |
| 1. Woman's Labor Com- mission..... | | \$762.17 | \$762.17 | |
| 2. Lincoln Route Com- mission*..... | | 56.71 | 56.71 | |
| 3. Taxation Commission†..... | | 174.00 | 174.00 | |
| 4. Panama Exposition..... | | 96,779.47 | 96,779.47 | |
| 5. Flood Commission..... | | 2,278.34 | 2,278.34 | |
| 6. Highway Commission‡..... | | 659.27 | 659.27 | |
| Total..... | | \$100,709.96 | \$100,709.96 | .9 |
| 3. Private Associations Receiving State Aid | | | | |
| 1. Horticultural Society.. | | \$4,598.75 | \$4,598.75 | |
| 2. Dairymen's Association .. | | 500.00 | 500.00 | |
| 3. Stock-breeders' As- sociation..... | | 500.00 | 500.00 | |
| 4. Corn Growers' Associa- tion..... | | 500.00 | 500.00 | |

*The Lincoln Route Commission was created in 1915, to determine the route traveled by Abraham Lincoln in his journey thru Indiana. (Acts 1915, p. 47)

†The Taxation Commission was established in 1915 to study the whole question of taxation in Indiana. (Acts 1915, p. 477)

‡The Highway Commission was appointed by the governor in 1915 to ascertain whether Indiana should construct a system of state highways.

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|--------------|------------------------------------|--------------|----------------------|
| 5. Academy of Science.... | | 1,058.72 | 1,058.72 | |
| 6. Historical Society..... | | 300.00 | 300.00 | |
| Total..... | | \$7,457.47 | \$7,457.47 | .1 |
| 4. Non-Departmental Services and Charges | | | | |
| 1. State Militia..... | \$86,153.11 | | \$86,153.11 | |
| 2. Riot Expenses..... | | 1,699.55 | 1,699.55 | |
| 3. Legislature..... | | 113,496.50 | 113,496.50 | |
| 4. Printing Acts of Legis- lature..... | | 14,691.37 | 14,691.37 | |
| 5. Salaries of Superior Judges..... | \$59,499.98 | | 59,499.98 | |
| 6. Salaries of Circuit Judges..... | 232,000.23 | | 232,000.23 | |
| 7. Salaries of Prosecuting Attorneys..... | 33,245.81 | | 33,245.81 | |
| 8. Governor's Mansion... | | 1,268.85 | 1,268.85 | |
| 9. Glanders..... | | 633.16 | 633.16 | |
| 10. Foot and Mouth Disease..... | | 93,588.44 | 93,588.44 | |
| 11. Premiums State Fair... | | 10,000.00 | 10,000.00 | |
| 12. Sheriffs' Expenses— Prisoners..... | | 19,443.37 | 19,443.37 | |
| 13. Unclaimed Estates— Expenses..... | | 1,291.67 | 1,291.67 | |
| 14. County Agents..... | 23,860.28 | | 23,860.28 | |
| 15. Automobile Rebates... | | 1,063.83 | 1,063.83 | |
| 16. Automobile Tags and Badges..... | | 28,723.43 | 28,723.43 | |
| 17. Election Ballots and Supplies..... | | 15,127.09 | 15,127.09 | |
| 18. Specific Appropriations .. | | 3,390.00 | 3,390.00 | |
| Total..... | \$348,606.30 | \$390,570.37 | \$739,176.67 | 6.2 |
| 5. Payment of Loans | | | | |
| 1. State Loan..... | | \$1,335,000.00 | | 11.3 |
| 6. Interest on Loans | | | | |
| 1. State Loans..... | | \$28,808.25 | | |
| 2. Interest on College Fund..... | | 39.25 | | |
| Total..... | | \$28,847.50 | | .2 |

7. Schools

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--------------------------------------|----------|------------------------------------|----------------|----------------------|
| 1. Common School Apportionment..... | | | \$3,239,151.62 | |
| 2. State Aid for Common Schools..... | | | 144,835.72 | |
| 3. Training Vocational Teachers..... | | | 25,043.73 | |
| Total..... | | | \$3,409,031.07 | 28.8 |

8. Universities and Normal School

| | | | | |
|----------------------------|--|--|----------------|------|
| 1. Indiana University..... | | | \$570,076.12 | |
| 2. Purdue University..... | | | 548,586.67 | |
| 3. State Normal..... | | | 225,309.11 | |
| Total..... | | | \$1,343,971.90 | 11.3 |

9. State Monuments and Memorials

| | | | | |
|------------------------------------|------------|------------|-------------|----|
| 1. Soldiers' Monument.... | \$7,326.53 | \$6,449.08 | \$13,775.61 | |
| 2. Nancy Hanks Cemetery | | 1,178.04 | 1,178.04 | |
| 3. Tippecanoe Battleground..... | | 299.69 | 299.69 | |
| Total..... | \$7,326.53 | \$7,926.81 | \$15,253.34 | .1 |

10. Road Fund

| | | | | |
|----------------------------------|--|--|--------------|-----|
| 1. Distribution to Counties..... | | | \$537,384.66 | 9.5 |
|----------------------------------|--|--|--------------|-----|

11. Forests and Hatcheries

| | | | | |
|-----------------------|------------|-------------|-------------|----|
| 1. State Forests..... | \$2,171.44 | \$824.41 | \$2,995.85 | |
| 2. Hatcheries..... | | 20,480.95 | 20,480.95 | |
| Total..... | \$2,171.44 | \$21,305.36 | \$23,476.80 | .2 |

12. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | Total |
|----------------------------|--------------|--|--------------|
| 1. Soldiers' Home..... | \$200,029.11 | \$7,653.37 | \$207,682.48 |
| 2. Orphans' Home..... | 108,072.83 | 1,903.95 | 109,976.78 |
| 3. Tuberculosis Hospital.. | 59,120.39 | 1,616.32 | 60,736.71 |
| 4. Central Hospital..... | 363,806.48 | 9,028.46 | 372,834.94 |
| 5. Eastern Hospital..... | 172,191.04 | 18,008.03 | 190,199.07 |
| 6. Northern Hospital..... | 196,184.14 | 69,552.87 | 265,737.01 |
| 7. Southern Hospital..... | 146,519.14 | ..... | 146,519.14 |
| 8. Southeastern Hospital.. | 214,102.04 | 2,255.25 | 216,357.29 |
| 9. Feeble-Minded School.. | 189,152.51 | 30,342.29 | 219,494.80 |
| 10. Epileptic Village..... | 59,996.22 | 101,684.47 | 161,680.69 |
| 11. Girls' School..... | 80,158.41 | 12,076.15 | 92,234.56 |

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | Total | Per Cent of Total |
|------------------------------|----------------|--|-----------------|----------------------|
| 12. Boys' School..... | 117,863.50 | ..... | 117,863.50 | |
| 13. Woman's Prison..... | 31,751.85 | ..... | 31,751.85 | |
| 14. State Prison..... | 451,001.81 | 23,019.56 | 474,021.37 | |
| 15. Reformatory..... | 290,765.76 | 38,414.17 | 329,179.93 | |
| 16. Penal Farm..... | 53,598.72 | 50,371.12 | 103,969.84 | |
| 17. School for Deaf..... | 97,762.00 | ..... | 97,762.00 | |
| 18. School for Blind..... | 43,467.29 | 10,880.37 | 54,347.66 | |
| 19. Industrial Aid for Blind | 4,243.66 | ..... | 4,243.66 | |
| Total..... | \$2,879,786.90 | \$376,806.38 | \$3,256,593.28 | 27.5 |
| True Disbursements..... | | | \$11,853,088.40 | 100.0 |

Plus Refunds—

| | |
|------------------------------------|------------|
| (1) Insurance Taxes..... | \$1,203.32 |
| (2) Educational Taxes..... | 3,462.65 |
| (3) Benevolent Taxes..... | 5,351.05 |
| (4) General Fund Taxes..... | 2,954.58 |
| (5) Library..... | 2.53 |
| (6) Board of Charities..... | 521.64 |
| (7) State Superintendent..... | 3.49 |
| (8) Tax Board..... | 2.90 |
| (9) Soldiers' Monument..... | 49.55 |
| (10) State Farm..... | 2,998.34 |
| (11) State House Superintendent... | 112.90 |
| (12) Purdue University..... | 16.57 |
| (13) Southeastern Hospital..... | 1,077.80 |
| (14) Governor..... | 464.03 |

\$18,221.35

| | |
|----------------------------------|-----------------|
| Auditor's Net Disbursements..... | \$11,871,309.75 |
| Plus Overdraft..... | 93.92 |

\$11,871,403.67

| | |
|---|----------------|
| Balance on Hand September 30, 1915..... | \$1,042,083.30 |
|---|----------------|

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1915

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1915, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|-------------------------------------|-----------------------------|--------------|
| 1. Governor..... | \$16,866.34 | |
| 2. Lieutenant-Governor..... | 1,000.00 | |
| 3. Secretary of State..... | 14,184.04 | \$494,459.85 |
| 4. Automobile Department..... | 22,340.43 | 22,340.43 |
| 5. Auditor of State..... | 81,295.69 | 124,424.63 |
| 6. Treasurer of State..... | 13,956.87 | |
| 7. Attorney-General..... | 24,210.23 | |
| 8. State Superintendent..... | 33,316.69 | 3,485.00 |
| 9. Board of Education..... | 11,222.75 | |
| 10. Vocational Department..... | 7,772.85 | |
| 11. Adjutant-General..... | 8,400.02 | 1,153.11 |
| 12. Clerk of Supreme Court..... | 13,725.59 | 13,660.28 |
| 13. Reporter of Supreme Court..... | 11,204.41 | |
| 14. Printing Board..... | 4,750.38 | |
| 15. Board of Health..... | 70,053.98 | 8,514.76 |
| 16. Oil Inspection Department..... | 4,675.10 | 83,747.15 |
| 17. Board of Charities..... | 33,144.99 | |
| 18. Tax Commission..... | 19,517.12 | |
| 19. Board of Accounts..... | 56,364.76 | 173.42 |
| 20. Board of Forestry..... | 5,053.50 | 469.80 |
| 21. Geologist..... | 8,419.72 | |
| 22. Gas Inspector..... | 8,191.35 | 4,690.00 |
| 23. Entomologist..... | 15,419.03 | 624.00 |
| 24. Fish and Game Commissioner..... | 51,693.54 | 70,168.41 |
| 25. Bureau of Inspection..... | 21,557.63 | 1,144.00 |
| 26. Industrial Board..... | 38,704.39 | 11,693.00 |
| 27. Public Service Commission..... | 112,930.69 | 18,501.04 |
| 28. State Library..... | 20,718.84 | |
| 29. Law Library..... | 5,540.95 | |
| 30. Library Commission..... | 12,500.00 | |
| 31. Legislative Bureau..... | 13,731.01 | |
| 32. Bureau of Statistics..... | 23,071.16 | |
| 33. Veterinarian..... | 18,969.34 | 360.00 |
| 34. Veterinary Board..... | 1,455.33 | 1,420.00 |
| 35. Pardon Board..... | 2,134.11 | |
| 36. Historical Commission..... | 1,322.85 | |
| 37. Battleflag Commission..... | 8,575.19 | |
| 38. State House Superintendent..... | 33,075.45 | 528.05 |
| 39. State House Engineer..... | 18,562.66 | |
| 40. Supreme Court..... | 38,028.34 | |
| 41. Appellate Court..... | 45,475.07 | |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|--------------|
| 42. Pharmacy Board..... | 6,722.51 | 9,484.15 |
| 43. Medical Board..... | 5,036.73 | 4,721.00 |
| 44. Embalmers' Board..... | 2,060.50 | 1,694.00 |
| 45. Optometry Board..... | 1,675.05 | 1,127.00 |
| 46. Nurses' Board..... | 1,370.19 | 1,530.00 |
| 47. Board Certified Accountants..... | | 520.98 |
| 48. State Agent..... | 200.00 | |
| 49. Printing Court Reports..... | 25,200.12 | |
| 50. Printing Departmental Reports..... | 31,186.43 | |
| 51. Fire Marshal..... | 29,601.83 | 35,888.53 |
| Total..... | \$1,056,185.75 | \$916,522.59 |
| | 916,522.59 | |
| Excess of Cost over Collections..... | \$139,663.16 | |
| 52. General Collections— | | |
| (1) Docket Fees..... | | \$16,537.20 |
| (2) Depository Interest..... | | 27,944.18 |
| (3) General Fund Miscellaneous..... | | 927.50 |
| (4) Railroad Liquor Licenses..... | | 11,000.00 |
| (5) Insurance Taxes..... | | 487,177.35 |
| (6) Transportation Taxes..... | | 15,400.46 |
| (7) Vessel Tonnage Taxes..... | | 1,364.25 |
| (8) Inheritance Taxes..... | | 233,559.83 |
| Total..... | | \$793,910.77 |
| Less Excess Cost of State Departments..... | | \$139,663.16 |
| Available for General Government Purposes..... | | \$654,247.61 |
| 53. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts..... | | \$6,100.20 |
| (2) Automobile Tags and Rebates..... | | 29,787.26 |
| Total Available for General Government Purposes..... | | \$690,135.07 |
| 54. General Government Costs— | | |
| (1) Temporary Commissions..... | \$100,709.96 | |
| (2) Private Associations..... | 7,457.47 | |
| (3) Non-Departmental Charges..... | 739,176.67 | |
| (4) Payment of Loans..... | 1,335,000.00 | |
| (5) Interest on Loans..... | 28,847.50 | |

| | |
|--|-----------|
| (6) State Monuments and Memorials..... | 15,253.34 |
| (7) State Forests and Hatcheries..... | 23,476.80 |

| | |
|---|----------------|
| Total..... | \$2,249,921.74 |
| Less Amount Available for General Government..... | \$690,135.07 |

| | |
|---|----------------|
| Amount to be Paid from Property Taxes or Loans..... | \$1,559,786.67 |
| Amount Received from Loans..... | 520,000.00 |

| | |
|--|-----------------|
| Amount to be Paid from Property Taxes..... | \$1,039,786.67 |
| Net Assessed Valuation in 1915..... | \$1,967,434,189 |
| Necessary Levy on General Property..... | 6c on \$100 |
| Amount Produced by 6c Levy..... | \$1,180,458.00 |

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs:

| | |
|---------------------------------|----------------|
| 1. Schools..... | \$3,409,031.07 |
| 2. Universities..... | 1,343,971.90 |
| 3. County Road Fund..... | 537,384.66 |
| 4. Benevolent Institutions..... | 3,256,593.28 |

| | |
|------------|----------------|
| Total..... | \$8,546,980.91 |
|------------|----------------|

ANALYSIS

For the Fiscal Year ending September 30, 1916

TABLE I. RECEIPTS—SUMMARY—1916

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand, October 1, 1915..... | \$1,042,083.30 | |
| 2. Taxes on Property..... | \$7,985,855.63 | 63.2 |
| 3. Poll Taxes..... | 371,750.00 | 2.9 |
| 4. Insurance Taxes..... | 560,483.52 | 4.4 |
| 5. Transportation Taxes..... | 13,816.19 | .1 |
| 6. Vessel Tonnage Taxes..... | 1,192.10 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 6,212.34 | .1 |
| 8. Inheritance Taxes..... | 258,963.28 | 2.1 |
| 9. Depository Interest..... | 55,997.07 | .5 |
| 10. Interest on Invested Funds..... | 609,021.92 | 4.8 |
| 11. Earnings of State Institutions and Property..... | 779,836.56 | 6.2 |
| 12. Sale of Property..... | 189,855.80 | 1.5 |
| 13. Federal Aid..... | 81,816.22 | .6 |
| 14. County Aid..... | 167,756.52 | 1.3 |
| 15. Fees..... | 1,555,938.15 | 12.3 |
| 16. Unclaimed Estates..... | 1,963.78 | .0 |
| 17. Recoveries of Board of Accounts..... | 41.64 | .0 |
| 18. Miscellaneous Receipts..... | 4,447.88 | .0 |
| True Receipts..... | \$12,644,948.60 | 100.0 |
| Refunds and Transfers..... | 9,361.67 | |
| Auditor's Net Receipts..... | \$12,654,310.27 | |
| Amount Available for State Purposes..... | \$13,696,393.57 | |

TABLE II. DISBURSEMENTS—SUMMARY—1916

| 1. State Departments..... | \$1,079,901.30 | 9.4 |
|----------------------------------|-----------------|-------|
| 2. Temporary Commissions..... | 8,647.39 | .1 |
| 3. Private Associations..... | 7,712.86 | .1 |
| 4. Non-Departmental Charges..... | 543,746.60 | 4.7 |
| 5. Investments..... | 144,000.00 | 1.2 |
| 6. Payment of Loans..... | 273,484.24 | 2.4 |
| 7. Interest on Loans..... | 6,060.02 | .1 |
| 8. Schools..... | 3,544,531.27 | 30.7 |
| 9. Universities..... | 1,520,707.81 | 13.2 |
| 10. Monuments and Memorials..... | 15,527.26 | .1 |
| 11. Road Fund..... | 729,050.40 | 6.3 |
| 12. Parks and Recreation..... | 27,814.24 | .2 |
| 13. Benevolent Institutions..... | 3,636,092.07 | 31.5 |
| True Disbursements..... | \$11,537,275.46 | 100.0 |
| Refunds and Transfers..... | 9,361.67 | |
| Auditor's Net Disbursements..... | \$11,546,637.13 | |
| Balance, September 30, 1916..... | \$2,149,756.44 | |

TABLE III. RECEIPTS—ANALYSIS—1916

| | | Per Cent of Total |
|---|----------------|----------------------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$1,348,379.41 | |
| (2) Sinking Fund..... | 301,894.96 | |
| (3) Benevolent Institutions..... | 2,003,516.43 | |
| (4) Common Schools..... | 2,728,825.47 | |
| (5) Educational Institutions..... | 1,402,211.63 | |
| (6) Vocational Education..... | 201,027.73 | |
| Total..... | \$7,985,855.63 | 63.2 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$185,875.00 | |
| (2) Common Schools..... | 185,875.00 | |
| Total..... | \$371,750.00 | 2.9 |
| 3. Insurance Taxes— | | |
| (1) Regular (Auditor of State)..... | \$525,129.57 | |
| (2) Fire Marshal..... | 35,353.95 | |
| Total..... | \$560,483.52 | 4.4 |
| 4. Transportation Taxes..... | \$13,816.19 | .1 |
| 5. Vessel Tonnage Taxes..... | \$1,192.10 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$6,212.34 | .1 |
| 7. Inheritance Taxes..... | \$258,963.28 | 2.1 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$44,100.74 | |
| (2) Purdue University..... | 3,668.78 | |
| (3) Indiana University..... | 534.99 | |
| (4) State Normal..... | 401.02 | |
| (5) Automobile Department..... | 7,291.54 | |
| Total..... | \$55,997.07 | .5 |
| 9. Interest on Invested Funds— | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$36,720.79 | |
| (2) Indiana University—College Fund..... | 25.25 | |
| (3) Common School Fund..... | 568,337.33 | |
| (4) Endowment Fund Loan..... | 3,938.55 | |
| Total..... | \$609,021.92 | 4.8 |
| 10. Earnings of State Institutions and Property— | | |
| (1) Soldiers' Monument..... | \$7,069.57 | |
| (2) Industrial Aid for Blind..... | 20,985.29 | |
| (3) Benevolent Institutions..... | 751,781.70 | |
| Total..... | \$779,836.56 | 6.2 |

| | | Per Cent of Total |
|---|--------------|----------------------|
| 11. Sale of Property— | | |
| (1) Military Supplies..... | \$526.32 | |
| (2) Court Reports..... | 7,453.50 | |
| (3) State Forest—Property..... | 202.40 | |
| (4) State House Superintendent—Junk..... | 490.35 | |
| (5) Permanent Endowment Fund—Principal..... | 144,150.00 | |
| (6) Common School Fund—Principal..... | 35,869.21 | |
| (7) State Lands—Sale..... | 1,164.02 | |
| Total..... | \$189,855.80 | 1.5 |
| 12. Federal Aid— | | |
| (1) Purdue University..... | \$50,000.00 | |
| (2) Soldiers' Home..... | 31,816.22 | |
| Total..... | \$81,816.22 | .6 |
| 13. County Aid— | | |
| (1) Tubercular Patients—State Sanatorium..... | \$36,957.80 | |
| (2) Care of Insane..... | 33,330.34 | |
| (3) Care of Epileptics..... | | |
| (4) Care of Misdemeanants..... | 96,946.23 | |
| (5) Care of Deaf..... | 522.15 | |
| Total..... | \$167,756.52 | 1.3 |
| 14. Fees— | | |
| (1) Domestic Corporations..... | \$281,803.15 | |
| (2) Foreign Corporations..... | 18,939.24 | |
| (3) Miscellaneous Secretary of State Fees..... | 12,756.02 | |
| (4) Corporations—Filing with Auditor..... | 958.00 | |
| (5) Land Fees..... | 699.50 | |
| (6) Miscellaneous Auditor's Fees..... | 244.50 | |
| (7) Supreme Court (Docket) Fees..... | 6,587.03 | |
| (8) Appellate Court (Docket) Fees..... | 7,769.90 | |
| (9) Circuit Courts (Docket) Fees..... | 17,088.56 | |
| (10) Teachers' Examination Fees..... | 80.00 | |
| (11) Manuscript Fees..... | 4,658.99 | |
| (12) Cold Storage Fees..... | 440.00 | |
| (13) Fishing and Hunting Licenses..... | 92,573.36 | |
| (14) Gas Wells—Plugging..... | 3,560.00 | |
| (15) Nursery Licenses..... | 1,069.00 | |
| (16) Industrial Licenses..... | 14,066.00 | |
| (17) Miners' Examination Fees..... | 178.00 | |
| (18) Transcript Fees (Industrial Board)..... | 338.64 | |
| (19) Authorizing Public Utility Securities..... | 22,796.74 | |
| (20) Audits and Appraisals of Public Utilities..... | 19,325.78 | |
| (21) Railroad Liquor Licenses..... | 9,000.00 | |
| (22) Veterinary Licenses..... | 1,278.00 | |
| (23) Inspection of Oil..... | 101,074.55 | |
| (24) Insurance Examiners' Fees and Expenses..... | 95,145.37 | |
| (25) Bank Examiners' Fees..... | 24,750.92 | |

| | | Per Cent of Total |
|--|-----------------|----------------------|
| (26) Building and Loan Fees..... | 4,734.00 | |
| (27) Certified Public Accountants..... | 99.52 | |
| (28) Pharmacists..... | 1,741.61 | |
| (29) Physicians and Surgeons..... | 4,379.00 | |
| (30) Embalmers..... | 1,812.00 | |
| (31) Optometrists..... | 1,151.00 | |
| (32) Nurses..... | 1,970.00 | |
| (33) Automobile Registration Fees..... | 796,906.00 | |
| (34) Unclaimed Fees (Local Courts)..... | 5,963.77 | |
| Total..... | \$1,555,938.15 | 12.3 |
| 15. Unclaimed Estates..... | \$1,963.78 | .0 |
| 16. Board of Accounts.. Recoveries..... | \$41.64 | .0 |
| 17. Miscellaneous—General Fund..... | \$4,447.88 | .0 |
| True Receipts..... | \$12,644,948.60 | 100.0 |
| Plus Refunds and Transfers— | | |
| (1) General Fund Taxes..... | \$29.64 | |
| (2) Benevolent Fund Taxes..... | 722.10 | |
| (3) Purdue University..... | 83.33 | |
| (4) State Normal..... | 2.20 | |
| (5) Educational Fund Taxes..... | 32.25 | |
| (6) Common School Fund Interest..... | 50.25 | |
| (7) State Library..... | 6.44 | |
| (8) Board of Health..... | 33.50 | |
| (9) Board of Charities..... | 500.00 | |
| (10) Forestry Board..... | 3.90 | |
| (11) Entomologist..... | 110.38 | |
| (12) Pardon Board..... | 25.00 | |
| (13) Panama Commission..... | 6,305.19 | |
| (14) General Fund Miscellaneous..... | 608.95 | |
| (15) Deficiency School Fund..... | 228.09 | |
| (16) Orphans' Home..... | 10.20 | |
| (17) Woman's Prison..... | .69 | |
| (18) Governor..... | 314.92 | |
| (19) Printing Board..... | 294.64 | |
| Total..... | \$9,361.67 | |
| Auditor's Net Receipts..... | \$12,654,310.27 | |
| Amount Available for State Purposes..... | \$13,696,393.57 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1916

| | | |
|----------------------------|--------------------------------|--------------|
| 1. Secretary of State..... | (1) Domestic Corporations..... | \$281,803.15 |
| | (2) Foreign Corporations..... | 18,939.24 |
| | (3) Miscellaneous Fees..... | 12,756.02 |
| | (4) Sale Court Reports..... | 7,453.50 |
| Total..... | | \$320,951.91 |

| | | |
|----------------------------------|---------------------------------------|--------------|
| 2. Automobile Department..... | (1) Automobile Fees..... | \$796,906.00 |
| | (2) Depository Interest.... | 7,291.54 |
| | Total..... | \$804,197.54 |
| 3. Auditor of State..... | (1) Land Fees..... | \$699.50 |
| | (2) Corporation Fees..... | 958.00 |
| | (3) Miscellaneous Fees..... | 244.50 |
| | (4) Insurance Fees..... | 95,145.37 |
| | (5) Bank Fees..... | 24,750.92 |
| | (6) Building and Loan Fees | 4,734.00 |
| | Total..... | \$126,532.29 |
| 4. State Superintendent..... | (1) Teachers' Examination Fees..... | \$80.00 |
| | (2) Manuscript Fees..... | 4,658.99 |
| | Total..... | \$4,738.99 |
| 5. Adjutant-General..... | (1) Sale Military Property.. | \$526.32 |
| 6. Clerk Supreme Court..... | (1) Supreme Court Fees.... | \$6,587.03 |
| | (2) Appellate Court Fees... | 7,769.90 |
| | Total..... | \$14,356.93 |
| 7. Board of Health..... | (1) Cold Storage Fees..... | \$440.00 |
| 8. Oil Inspection Department.. | (1) Inspection of Oil..... | \$101,074.55 |
| 9. Forestry Board..... | (1) Sales from State Forest | \$202.40 |
| 10. Fish and Game Commissioner | (1) Hunting and Fishing Licenses..... | \$92,573.36 |
| 11. Gas Inspector..... | (1) Plugging Gas Wells..... | \$3,560.00 |
| 12. Entomologist..... | (1) Nursery License Fees... | \$1,069.00 |
| 13. Industrial Board..... | (1) License Fees..... | \$14,066.00 |
| | (2) Transcripts..... | 338.64 |
| | (3) Miners' Examination Fees..... | 178.00 |
| | Total..... | \$14,582.64 |
| 14. Public Service Commission... | (1) Authorizing Securities.. | \$22,796.74 |
| | (2) Audits and Appraisals... | 19,325.78 |
| | Total..... | \$42,122.52 |
| 15. Veterinary Board..... | (1) License Fees..... | \$1,278.00 |
| 16. Pharmacy Board..... | (1) Examination Fees..... | \$1,741.61 |
| 17. Medical Board..... | (1) Examination Fees..... | \$4,379.00 |
| 18. Embalmers' Board..... | (1) Examination Fees..... | \$1,812.00 |
| 19. Optometry Board..... | (1) Examination Fees..... | \$1,151.00 |
| 20. Nurses' Board..... | (1) Examination Fees..... | \$1,970.00 |
| 21. Board Certified Accountants. | (1) Examination Fees..... | \$99.52 |
| 22. Board of Accounts..... | (1) Recoveries..... | \$41.64 |
| 23. State House Superintendent.. | (1) Junk and Paper..... | \$490.35 |

| | | |
|-----------------------------|---------------------------------------|--------------|
| 24. General Receipts..... | (1) Docket Fees—Local Courts..... | \$17,088.56 |
| | (2) Depository Interest.... | 44,100.74 |
| | (3) General Fund Miscellaneous..... | 4,447.88 |
| | (4) Railroad Liquor Licenses..... | 9,000.00 |
| | (5) State Lands—Sale..... | 1,164.02 |
| | (6) Unclaimed Estates..... | 1,963.78 |
| | (7) Interest on School Fund | 568,337.33 |
| | (8) Unclaimed Fees..... | 5,963.77 |
| | (9) Endowment Fund Principal..... | 144,150.00 |
| | (10) School Fund Principal.. | 35,869.21 |
| | Total..... | \$832,085.92 |
| 25. Soldiers' Monument..... | (1) Earnings and Sales..... | \$7,069.57 |
| 26. Purdue University..... | (1) Federal Aid..... | \$50,000.00 |
| | (2) Depository Interest.... | 3,668.78 |
| | Total..... | \$53,668.78 |
| 27. Indiana University..... | (1) Depository Interest.... | \$534.99 |
| | (2) Endowment Fund Interest..... | 36,720.79 |
| | (3) College Fund Interest.. | 25.25 |
| | (4) Endowment Fund Loan Interest..... | 3,938.55 |
| | Total..... | \$41,219.58 |
| 28. State Normal..... | (1) Depository Interest.... | \$401.02 |

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|--|-----------------------------|------------------------------|------------------------------|----------------|--------------|
| | | | | | |
| 29. Benevolent and Correctional Institutions | | | | | |
| 1. Soldiers' Home..... | \$12,899.77 | | \$129.59 | \$31,816.22 | \$44,845.58 |
| 2. Orphans' Home..... | 330.70 | | | | 330.70 |
| 3. Tuberculosis Hospital..... | 431.74 | \$36,957.80 | 303.19 | | 37,692.73 |
| 4. Central Hospital..... | 1,921.66 | 10,367.30 | | | 12,288.96 |
| 5. Eastern Hospital..... | 787.82 | 4,517.75 | | | 5,305.57 |
| 6. Northern Hospital..... | 875.55 | 5,493.37 | | | 6,368.92 |
| 7. Southern Hospital..... | 547.52 | 4,544.35 | | | 5,091.87 |
| 8. Southeastern Hospital..... | 1,097.62 | 8,407.57 | | | 9,505.19 |
| 9. Feeble-Minded School..... | 8,086.53 | | | | 8,086.53 |
| 10. Epileptic Village..... | 3,316.36 | | | | 3,316.36 |
| 11. Girls' School..... | 128.16 | 38,955.04 | | | 39,083.80 |
| 12. Boys' School..... | 571.68 | 54,214.62 | | | 54,786.30 |
| 13. Woman's Prison..... | 4,493.69 | | | | 4,493.69 |
| 14. State Prison..... | 460,280.20 | | | | 460,280.20 |
| 15. Reformatory..... | 254,010.16 | | | | 254,010.16 |
| 16. Penal Farm..... | 173.72 | 3,775.97 | | | 3,949.69 |
| 17. School for Deaf..... | 1,135.17 | 522.15 | | | 1,657.32 |
| 18. School for Blind..... | 260.87 | | | | 260.87 |
| 19. Industrial Aid for Blind..... | 20,985.29 | | | | 20,985.29 |
| Total..... | \$772,334.21 | \$167,756.52 | \$432.78 | \$31,816.22 | \$972,339.73 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$3,446,675.54 |
| Taxes on Property..... | 7,985,855.63 |
| Poll Taxes..... | 371,750.00 |
| Special Taxes..... | 840,667.43 |

| | |
|---------------------------------|-----------------|
| Total Receipts..... | \$12,644,948.60 |
| Plus Refunds and Transfers..... | 9,361.67 |

| | |
|-----------------------------|-----------------|
| Auditor's Net Receipts..... | \$12,654,310.27 |
|-----------------------------|-----------------|

TABLE V. DISBURSEMENTS—ANALYSIS—1916

1. State Departments

| Department | Salaries | Expenses | | Total |
|--|-------------|------------------------|--|-------------|
| | | Other Than Salaries | | |
| 1. Governor..... | \$12,600.00 | \$1,048.49 | | \$13,648.49 |
| 2. Lieutenant-Governor..... | 1,000.00 | | | 1,000.00 |
| 3. Secretary of State..... | 12,001.00 | 1,707.13 | | 13,708.13 |
| 4. Automobile Department..... | 13,025.10 | 13,380.33 | | 26,405.43 |
| 5. Auditor of State..... | 62,642.96 | 17,593.72 | | 80,236.68 |
| 6. Treasurer of State..... | 13,200.00 | 638.78 | | 13,838.78 |
| 7. Attorney-General..... | 20,446.75 | 3,218.15 | | 23,664.90 |
| 8. State Superintendent..... | 15,719.16 | 6,262.77 | | 21,981.93 |
| 9. Board of Education..... | 5,951.89 | 4,470.40 | | 10,422.29 |
| 10. Vocational Department..... | 12,987.00 | 12,694.12 | | 25,681.12 |
| 11. Adjutant-General..... | 10,262.95 | 1,171.36 | | 11,434.31 |
| 12. Clerk of Supreme Court..... | 12,200.00 | 1,190.54 | | 13,390.54 |
| 13. Reporter of Supreme Court..... | 10,880.06 | 142.66 | | 11,022.72 |
| 14. Printing Board..... | 4,000.00 | 608.55 | | 4,608.55 |
| 15. Election Commissioners..... | 995.56 | | | 995.56 |
| 16. Board of Health..... | 47,210.07 | 33,226.22 | | 80,436.29 |
| 17. Oil Inspection Depart- ment..... | 4,400.00 | 450.34 | | 4,850.34 |
| 18. Board of Charities..... | 18,208.07 | 14,062.64 | | 32,270.71 |
| 19. Tax Commission..... | 11,000.00 | 14,193.60 | | 25,193.60 |
| 20. Board of Accounts..... | 50,378.11 | 5,947.49 | | 56,325.60 |
| 21. Forestry Board..... | 2,920.00 | 1,961.32 | | 4,881.32 |
| 22. Geologist..... | 6,421.43 | 1,996.26 | | 8,417.69 |
| 23. Gas Inspector..... | 6,154.65 | 725.53 | | 6,880.18 |
| 24. Entomologist..... | 10,520.00 | 5,859.48 | | 16,379.48 |
| 25. Fish and Game Com- missioner..... | 34,791.25 | 20,965.05 | | 55,756.30 |
| 26. Industrial Board..... | 52,988.99 | 15,618.81 | | 68,607.80 |
| 27. Public Service Commission..... | 103,334.06 | 11,535.05 | | 114,869.11 |
| 28. State Library..... | 14,294.11 | 10,133.94 | | 24,428.05 |
| 29. Law Library..... | 3,000.00 | 2,452.23 | | 5,452.23 |
| 30. Library Commission..... | 6,838.10 | 5,661.00 | | 12,500.00 |
| 31. Legislative Bureau..... | 10,798.87 | 3,150.51 | | 13,949.38 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|----------------|----------------------|
| 32. Bureau of Statistics..... | 21,425.80 | 1,477.29 | 22,903.09 | |
| 33. Veterinarian..... | 12,244.53 | 4,671.17 | 16,915.75 | |
| 34. Veterinary Board..... | | 1,283.43 | 1,283.43 | |
| 35. Pardon Board..... | 1,825.00 | 362.62 | 2,187.62 | |
| 36. Historical Commission..... | 6,004.42 | 7,898.12 | 13,902.54 | |
| 37. Battle Flag Commission..... | 822.90 | 2,358.13 | 3,181.03 | |
| 38. State House Superinten- dent..... | 20,097.49 | 11,122.92 | 31,220.41 | |
| 39. State House Engineer..... | 7,534.33 | 9,307.14 | 16,841.47 | |
| 40. Supreme Court..... | 36,380.00 | 1,746.49 | 38,126.49 | |
| 41. Appellate Court..... | 44,280.00 | 1,542.87 | 45,822.87 | |
| 42. Pharmacy Board..... | | 9,746.57 | 9,746.57 | |
| 43. Medical Board..... | 1,150.00 | 3,486.73 | 4,636.73 | |
| 44. Embalmers' Board..... | | 1,999.21 | 1,999.21 | |
| 45. Optometry Board..... | | 910.46 | 910.46 | |
| 46. Nurses' Board..... | | 1,552.09 | 1,552.09 | |
| 47. State Agents..... | | 200.00 | 200.00 | |
| 48. Printing Court Reports..... | | 6,903.07 | 6,903.07 | |
| 49. Departmental Reports..... | | 24,404.94 | 24,404.94 | |
| 50. Fire Marshal..... | 25,069.30 | 8,856.72 | 33,926.02 | |
| Total..... | \$767,003.96 | \$311,897.34 | \$1,079,901.30 | 9.4 |
| 2. Temporary Commissions | | | | |
| 1. Taxation Commission..... | | \$3,641.33 | \$3,641.33 | |
| 2. Panama Commission..... | | 4,694.81 | 4,694.81 | |
| 3. Lincoln Route Commission..... | | 311.25 | 311.25 | |
| Total..... | | \$8,647.39 | \$8,647.39 | .1 |
| 3. Private Associations Receiving State Aid | | | | |
| 1. Horticultural Society..... | | \$4,600.00 | \$4,600.00 | |
| 2. Dairymen's Association..... | | 500.00 | 500.00 | |
| 3. Stock-breeders' Associa- tion..... | | 500.00 | 500.00 | |
| 4. Corn Growers' Associa- tion..... | | 500.00 | 500.00 | |
| 5. Academy of Science..... | | 1,322.56 | 1,322.56 | |
| 6. Historical Society..... | | 290.30 | 290.30 | |
| Total..... | | \$7,712.86 | \$7,712.86 | .1 |
| 4. Non-Departmental Services and Charges | | | | |
| 1. Militia..... | | \$88,888.07 | \$88,888.07 | |
| 2. Legislature..... | | 5,059.00 | 5,059.00 | |
| 3. Repairs on State House..... | | 3,572.97 | 3,572.97 | |
| 4. Salaries of Superior Judges..... | \$59,500.00 | | 59,500.00 | |

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|--------------|------------------------------------|----------------|----------------------|
| 5. Salaries of Circuit Judges..... | 234,500.00 | | 234,500.00 | |
| 6. Salaries of Prosecuting Attorneys..... | 33,500.00 | | 33,500.00 | |
| 7. Governor's Mansion..... | | 1,262.12 | 1,262.12 | |
| 8. Premiums State Fair..... | | 10,000.00 | 10,000.00 | |
| 9. Sheriffs' Expenses— Prisoners..... | | 99.00 | 99.00 | |
| 10. Specific Appropriations..... | | 1,276.50 | 1,276.50 | |
| 11. Unclaimed Estates..... | | 1,436.85 | 1,436.85 | |
| 12. Sale of Swamp Lands..... | | 3,499.01 | 3,499.01 | |
| 13. Sale of State Lands..... | | 22,264.60 | 22,264.60 | |
| 14. Reclamation of State Lands..... | | 3,308.71 | 3,308.71 | |
| 15. Escheated Estates..... | | 6,431.93 | 6,431.93 | |
| 16. Automobile Rebates..... | | 1,302.51 | 1,302.51 | |
| 17. Automobile Tags and Badges..... | | 33,983.65 | 33,983.65 | |
| 18. County Agents..... | | 31,240.41 | 31,240.41 | |
| 19. Legal Services..... | 2,105.77 | | 2,105.77 | |
| 20. Riley Funeral..... | | 203.00 | 203.00 | |
| 21. Naval Charities Conference..... | | 312.50 | 312.50 | |
| Total..... | \$329,605.77 | \$214,140.83 | \$543,746.60 | 4.7 |
| 5. Investments | | | | |
| 1. Permanent Endowment Fund..... | | | \$144,000.00 | 1.2 |
| 6. Payment of Loans | | | | |
| 1. State Bonds..... | | | \$273,484.24 | 2.4 |
| 7. Interest on Loans | | | | |
| 1. State Bonds..... | | | \$6,060.02 | .1 |
| 8. Schools | | | | |
| 1. Common School Apportionment..... | | | \$3,349,032.68 | |
| 2. State Aid for Common Schools..... | | | \$145,703.77 | |
| 3. Vocational Education..... | | | \$49,794.82 | |
| Total..... | | | \$3,544,531.27 | 30.7 |
| 9. Universities and Normal School | | | | |
| 1. Indiana University..... | | | \$687,238.40 | |
| 2. Purdue University..... | | | 605,300.74 | |
| 3. State Normal..... | | | 228,168.67 | |
| Total..... | | | \$1,520,707.81 | 13.2 |

10. State Monuments and Memorials

| Department | Salaries | Expenses | | Total |
|---------------------------------|------------|---------------------|--|-------------|
| | | Other Than Salaries | | |
| 1. Soldiers' Monument..... | \$6,993.50 | \$7,056.25 | | \$14,049.75 |
| 2. Nancy Hanks Cemetery..... | | 1,197.50 | | 1,197.50 |
| 3. Tippecanoe Battleground..... | | 280.01 | | 280.01 |
| Total..... | \$6,993.50 | \$8,533.76 | | \$15,527.26 |

11. Road Fund

| | | |
|---------------------------------|--------------|-----|
| 1. Apportioned to Counties..... | \$729,050.40 | 6.3 |
|---------------------------------|--------------|-----|

12. Forests and Hatcheries

| | | | |
|-----------------------|------------|-------------|-------------|
| 1. State Forests..... | \$2,464.99 | \$442.50 | \$2,907.49 |
| 2. Hatcheries..... | | 24,906.75 | 24,906.75 |
| Total..... | \$2,464.99 | \$25,349.25 | \$27,814.24 |

13. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | | Total | Per Cent of Total |
|-----------------------------------|----------------|--|--|-----------------|-------------------|
| | | | | | |
| 1. Soldiers' Home..... | \$202,415.15 | \$18,712.47 | | \$221,127.62 | |
| 2. Orphans' Home..... | 111,339.23 | 3,191.60 | | 114,530.83 | |
| 3. Tuberculosis Hospital..... | 70,718.25 | 7,437.30 | | 78,155.55 | |
| 4. Central Hospital..... | 356,481.22 | 25,617.64 | | 382,098.86 | |
| 5. Eastern Hospital..... | 173,914.57 | 17,870.71 | | 191,785.28 | |
| 6. Northern Hospital..... | 195,219.99 | 21,332.31 | | 216,552.30 | |
| 7. Southern Hospital..... | 156,186.03 | 11,799.71 | | 167,985.74 | |
| 8. Southeastern Hospital..... | 225,210.12 | 6,795.00 | | 232,005.12 | |
| 9. Feeble-Minded School..... | 192,320.28 | 18,744.31 | | 211,064.59 | |
| 10. Epileptic Village..... | 75,962.82 | 40,525.61 | | 116,488.43 | |
| 11. Girls' School..... | 78,785.14 | 4,494.11 | | 83,279.25 | |
| 12. Boys' School..... | 121,583.13 | 25,226.27 | | 146,809.40 | |
| 13. Woman's Prison..... | 35,090.06 | 1,000.00 | | 36,090.06 | |
| 14. State Prison..... | 556,989.66 | 17,381.69 | | 574,371.35 | |
| 15. Reformatory..... | 486,928.28 | 28,325.84 | | 515,254.12 | |
| 16. Penal Farm..... | 133,909.72 | 44,524.32 | | 178,434.04 | |
| 17. School for Deaf..... | 93,184.82 | | | 93,184.82 | |
| 18. School for Blind..... | 45,304.38 | 994.54 | | 46,298.92 | |
| 19. Industrial Aid for Blind..... | 30,575.79 | | | 30,575.79 | |
| Total..... | \$3,342,118.64 | \$293,973.43 | | \$3,636,092.07 | 31.5 |
| True Disbursements..... | | | | \$11,537,275.46 | 100.0 |
| Plus Refunds and Transfers— | | | | | |
| (1) General Fund Taxes..... | | \$29.64 | | | |
| (2) Benevolent Fund Taxes..... | | 722.10 | | | |
| (3) Educational Fund Taxes..... | | 32.25 | | | |

| | |
|-------------------------------------|------------|
| (4) Common School Fund Interest.. | 50.25 |
| (5) State Library..... | 6.44 |
| (6) Board of Health..... | 33.50 |
| (7) Board of Charities..... | 500.00 |
| (8) Forestry Board..... | 3.90 |
| (9) Entomologist..... | 110.38 |
| (10) Pardon Board..... | 25.00 |
| (11) Panama Commission..... | 6,305.19 |
| (12) Purdue University..... | 83.33 |
| (13) State Normal..... | 2.20 |
| (14) General Fund Miscellaneous.... | 608.95 |
| (15) Deficiency School Fund..... | 228.09 |
| (16) Orphans' Home..... | 10.20 |
| (17) Woman's Prison..... | .69 |
| (18) Governor..... | 314.92 |
| (19) Printing Board..... | 294.64 |
| | \$9,361.67 |

| | |
|----------------------------------|-----------------|
| Auditor's Net Disbursements..... | \$11,546,637.13 |
| Balance, September 30, 1916..... | \$2,149,756.44 |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1916

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1916, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|------------------------------------|--------------------------|--------------|
| 1. Governor..... | \$13,648.49 | |
| 2. Lieutenant-Governor..... | 1,000.00 | |
| 3. Secretary of State..... | 13,708.13 | \$320,951.91 |
| 4. Automobile Department..... | 26,405.43 | 26,405.43 |
| 5. Auditor of State..... | 80,236.68 | 126,532.29 |
| 6. Treasurer of State..... | 13,838.78 | |
| 7. Attorney-General..... | 23,664.90 | |
| 8. State Superintendent..... | 21,981.93 | 4,738.99 |
| 9. Board of Education..... | 10,422.29 | |
| 10. Vocational Department..... | 25,681.12 | |
| 11. Adjutant-General..... | 11,434.31 | 526.32 |
| 12. Clerk of Supreme Court..... | 13,390.54 | 14,356.93 |
| 13. Reporter of Supreme Court..... | 11,022.72 | |
| 14. Printing Board..... | 4,608.55 | |
| 15. Election Commissioners..... | 995.56 | |
| 16. Board of Health..... | 80,436.29 | 6,652.34 |
| 17. Oil Inspection Department..... | 4,850.34 | 101,074.55 |
| 18. Board of Charities..... | 32,270.71 | |
| 19. Tax Commission..... | 25,193.60 | |

| Department | Total Cost of Department | Collections |
|--------------------------------------|-----------------------------|--------------|
| 20. Board of Accounts..... | 56,325.60 | 41.64 |
| 21. Forestry Board..... | 4,881.32 | 202.40 |
| 22. Geologist..... | 8,417.69 | |
| 23. Gas Inspector..... | 6,880.18 | 3,560.00 |
| 24. Entomologist..... | 16,379.48 | 1,069.00 |
| 25. Fish and Game Commissioner..... | 55,756.30 | 92,573.36 |
| 26. Industrial Board..... | 68,607.80 | 14,582.64 |
| 27. Public Service Commission..... | 114,869.11 | 42,122.52 |
| 28. State Library..... | 24,428.05 | |
| 29. Law Library..... | 5,452.23 | |
| 30. Library Commission..... | 12,500.00 | |
| 31. Legislative Bureau..... | 13,949.38 | |
| 32. Bureau of Statistics..... | 22,903.09 | |
| 33. Veterinarian..... | 16,915.75 | |
| 34. Veterinary Board..... | 1,283.43 | 1,278.00 |
| 35. Pardon Board..... | 2,187.62 | |
| 36. Historical Commission..... | 13,902.54 | |
| 37. Battle Flag Commission..... | 3,181.03 | |
| 38. State House Superintendent..... | 31,220.41 | 490.35 |
| 39. State House Engineer..... | 16,841.47 | |
| 40. Supreme Court..... | 38,126.49 | |
| 41. Appellate Court..... | 45,822.87 | |
| 42. Pharmacy Board..... | 9,746.57 | 1,741.61 |
| 43. Medical Board..... | 4,636.73 | 4,379.00 |
| 44. Embalmers' Board..... | 1,999.21 | 1,812.00 |
| 45. Optometry Board..... | 910.46 | 1,151.00 |
| 46. Nurses' Board..... | 1,552.09 | 1,970.00 |
| 47. Certified Accountants Board..... | | 99.52 |
| 48. State Agents..... | 200.00 | |
| 49. Printing Court Reports..... | 6,903.07 | |
| 50. Departmental Reports..... | 24,404.94 | |
| 51. Fire Marshal..... | 33,926.02 | 35,353.95 |
| Total..... | \$1,079,901.30 | \$803,665.75 |
| Excess of Cost over Collections..... | \$276,235.55 | |
| 52. General Collections— | | |
| (1) Insurance Taxes..... | \$525,129.57 | |
| (2) Transportation Taxes..... | 13,816.19 | |
| (3) Vessel Tonnage Taxes..... | 1,192.10 | |
| (4) Inheritance Taxes..... | 258,963.28 | |
| (5) Depository Interest..... | 44,100.74 | |
| (6) Docket Fees..... | 17,088.56 | |

| | |
|--|-----------------|
| (7) Railroad Liquor Licenses..... | 9,000.00 |
| (8) General Fund Miscellaneous..... | 4,447.88 |
| Total..... | \$873,738.32 |
| Less Excess Cost of State Departments..... | \$276,235.55 |
| Available for General Government Purposes..... | \$597,502.77 |
| 53. Other Non-Tax Revenue Available— | |
| (1) Soldiers' Monument Receipts..... | \$7,069.57 |
| (2) Automobile Tags and Rebates..... | 35,286.16 |
| Total Available for General Government Purposes..... | \$639,858.50 |
| 54. General Government Costs— | |
| (1) Temporary Commissions..... | \$8,647.39 |
| (2) Private Associations..... | 7,712.86 |
| (3) Non-Departmental Charges..... | 543,746.60 |
| (4) Payment of Loans..... | 273,484.24 |
| (5) Interest on Loans..... | 6,060.02 |
| (6) State Monuments and Memorials..... | 15,527.26 |
| (7) State Forests and Hatcheries..... | 27,814.24 |
| Total..... | \$882,992.61 |
| Less Amount Available for Government..... | \$629,858.50 |
| Amount to be Paid from Property Taxes or Loans..... | \$243,134.11 |
| Amount Received from Loans..... | |
| Net Assessed Valuation in 1916..... | \$2,051,279.310 |
| Necessary Levy on General Property..... | 1¼c on \$100 |
| Amount Produced by 1¼c levy..... | 256,410.00 |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs. | |
| 1. Investments..... | \$144,000.00 |
| 2. Schools..... | 3,544,531.27 |
| 3. Universities..... | 1,520,707.81 |
| 4. County Road Fund..... | 729,050.40 |
| 5. Benevolent Institutions..... | 3,636,092.07 |
| Total..... | \$9,574,381.55 |

ANALYSIS

For the Fiscal Year ending September 30, 1917

TABLE I. RECEIPTS—SUMMARY—1917

| | | <i>Per Cent of Total</i> |
|---|-----------------|------------------------------|
| 1. Balance on Hand, October 1, 1916..... | \$2,149,756.44 | |
| 2. Taxes on Property..... | \$8,187,610.83 | 61.8 |
| 3. Poll Taxes..... | 375,095.00 | 2.9 |
| 4. Insurance Taxes..... | 626,745.77 | 4.7 |
| 5. Transportation Taxes..... | 13,487.40 | .1 |
| 6. Vessel Tonnage Taxes..... | 1,560.60 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 6,199.86 | .1 |
| 8. Inheritance Taxes..... | 360,472.52 | 2.7 |
| 9. Depository Interest..... | 80,134.76 | .6 |
| 10. Interest on Invested Funds..... | 610,554.92 | 4.6 |
| 11. Earnings of State Institutions and Property..... | 741,240.92 | 5.6 |
| 12. Sale of Property..... | 27,279.74 | .2 |
| 13. Federal Aid..... | 79,425.00 | .6 |
| 14. County Aid..... | 176,232.14 | 1.3 |
| 15. Fees..... | 1,938,647.47 | 14.6 |
| 16. Fines..... | 1,608.95 | .0 |
| 17. Temporary Loans..... | 17,009.76 | .2 |
| 18. Unclaimed Estates..... | 2,938.36 | .0 |
| 19. Miscellaneous Receipts..... | 1,908.94 | .0 |
| True Receipts..... | \$13,248,152.94 | 100.0 |
| Plus Refunds and Transfers..... | \$10,959.13 | |
| | \$13,259,112.07 | |
| Less Federal Aid Purdue..... | \$50,000.00 | |
| Less Adjutant-General's Receipts..... | \$8,334.77 | |
| Auditor's Net Receipts..... | \$13,200,777.30 | |
| Amount Available for State Purposes..... | \$15,408,868.51 | |

TABLE II. DISBURSEMENTS—SUMMARY—1917

| | | |
|-------------------------------------|----------------|------|
| 1. State Departments..... | \$1,072,641.59 | 9.0 |
| 2. Temporary Commissions..... | 14,798.04 | .1 |
| 3. Private Associations..... | 8,455.76 | .0 |
| 4. Non-Departmental Charges..... | 766,753.49 | 6.4 |
| 5. Investments..... | 109,586.89 | .9 |
| 6. Schools..... | 3,642,345.18 | 30.4 |
| 7. Universities..... | 1,635,904.72 | 13.6 |
| 8. Monuments and Memorials..... | 18,256.79 | .2 |
| 9. Forests and Fish Hatcheries..... | 29,313.48 | .3 |

| | | <i>Per Cent of Total</i> |
|---------------------------------------|-----------------|------------------------------|
| 10. Road Fund Apportioned..... | 1,041,112.00 | 8.7 |
| 11. Benevolent Institutions..... | 3,645,706.33 | 30.4 |
| True Disbursements..... | \$11,984,874.27 | 100.0 |
| Plus Refunds and Transfers..... | 10,876.81 | |
| | \$11,995,751.08 | |
| Less Federal Aid Purdue..... | 50,000.00 | |
| Less Adjutant-General's Receipts..... | 8,334.77 | |
| Auditor's Net Disbursements..... | \$11,937,416.31 | |
| Balance, September 30, 1917..... | \$3,413,117.43 | |

TABLE III. RECEIPTS—ANALYSIS—1917

| | | |
|-------------------------------------|----------------|------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$1,398,983.21 | |
| (2) Sinking Fund..... | 308,359.80 | |
| (3) Benevolent Institutions..... | 2,049,727.65 | |
| (4) Common Schools..... | 2,789,171.33 | |
| (5) Educational Institutions..... | 1,435,499.25 | |
| (6) Vocational Education..... | 205,869.59 | |
| Total..... | \$8,187,610.83 | 61.8 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$187,548.00 | |
| (2) Common Schools..... | 187,547.00 | |
| Total..... | \$375,095.00 | 2.9 |
| 3. Insurance Taxes— | | |
| (1) Regular (Auditor of State)..... | \$587,108.29 | |
| (2) Fire Marshal..... | 39,637.48 | |
| Total..... | \$626,745.77 | 4.7 |
| 4. Transportation Taxes..... | \$13,487.40 | .1 |
| 5. Vessel Tonnage Taxes..... | \$1,560.60 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$6,199.86 | .1 |
| 7. Inheritance Taxes..... | \$360,472.52 | 2.7 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$65,651.69 | |
| (2) Purdue University..... | 3,179.03 | |
| (3) Indiana University..... | 534.34 | |
| (4) State Normal..... | 456.47 | |
| (5) Automobile Department..... | 10,313.23 | |
| Total..... | \$80,134.76 | .6 |

| | | Per Cent of Total |
|--|--------------|----------------------|
| 9. Interest on Invested Funds— | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$45,363.41 | |
| (2) Indiana University—College Fund..... | 55.99 | |
| (3) Common School Fund..... | 565,135.52 | |
| Total..... | \$610,554.92 | 4.6 |
| 10. Earnings of State Institutions and Property— | | |
| (1) Soldiers' Monument..... | \$9,619.75 | |
| (2) Industrial Aid for Blind..... | 53,009.17 | |
| (3) Benevolent Institutions..... | 678,612.00 | |
| Total..... | \$741,240.92 | 5.6 |
| 11. Sale of Property— | | |
| (1) Military Supplies..... | \$8,471.76 | |
| (2) Court Reports..... | 7,074.00 | |
| (3) Acts of Legislature..... | 315.50 | |
| (4) State Forest—Wood and Produce..... | 205.70 | |
| (5) State House—Paper and Junk..... | 481.17 | |
| (6) Historical Commission—Books..... | 250.00 | |
| (7) State Lands—Reclamation..... | 1,573.36 | |
| Sale..... | 485.80 | |
| Swamp Lands..... | 1,877.90 | |
| (8) College Fund Loans Repaid..... | 425.00 | |
| (9) Endowment Fund Loans Repaid..... | 70.00 | |
| (10) Fish and Game Commissioner—Property..... | 5,997.05 | |
| Confiscated Fur..... | 15.00 | |
| (11) Industrial Board—Property..... | 37.50 | |
| Total..... | \$27,279.74 | .2 |
| 12. Federal Aid— | | |
| (1) Purdue University..... | \$50,000.00 | |
| (2) Soldiers' Home..... | 29,425.00 | |
| Total..... | \$79,425.00 | .6 |
| 13. County Aid— | | |
| (1) Tubercular Patients—State Sanatorium..... | \$37,001.49 | |
| (2) Care of Insane..... | 35,178.54 | |
| (3) Care of Epileptics..... | 6,633.18 | |
| (4) Care of Misdemeanants..... | 96,784.56 | |
| (5) Care of Deaf..... | 634.37 | |
| Total..... | \$176,232.14 | 1.3 |
| 14. Fees— | | |
| (1) Domestic Corporations—Charters..... | \$315,665.20 | |
| (2) Domestic Corporations—Annual Reports..... | 3,652.00 | |
| (3) Foreign Corporations—Admission to State..... | 26,081.23 | |
| (4) Foreign Corporations—Annual Reports..... | 602.00 | |
| (5) Corporations—Filing with Auditor..... | 942.50 | |

| | | Per Cent of Total |
|---|----------------|----------------------|
| (6) Notary Public Commissions..... | 3,790.00 | |
| (7) Warrants on Requisition..... | 282.00 | |
| (8) Trade Marks..... | 147.50 | |
| (9) Fertilizer Licenses..... | 84.00 | |
| (10) Detective Licenses..... | 100.00 | |
| (11) Miscellaneous Secretary of State Fees..... | 10,610.08 | |
| (12) Lobby Licenses..... | 206.00 | |
| (13) Land Fees..... | 668.60 | |
| (14) Supreme Court (Docket) Fees..... | 5,318.20 | |
| (15) Appellate Court (Docket) Fees..... | 6,908.20 | |
| (16) Circuit Courts (Docket) Fees..... | 19,327.38 | |
| (17) Manuscript Fees..... | 2,770.20 | |
| (18) Cold Storage Fees..... | 440.00 | |
| (19) Resident Hunting and Fishing Licenses..... | 85,210.90 | |
| (20) Non-Resident Hunting Licenses..... | 990.00 | |
| (21) Non-Resident Fishing Licenses..... | 3,642.30 | |
| (22) Lake Michigan Fishing Licenses..... | 55.00 | |
| (23) Scientific Permits..... | 12.00 | |
| (24) Gas Wells—Plugging..... | 4,400.00 | |
| (25) Nursery Licenses..... | 782.00 | |
| (26) Industrial Licenses..... | 13,413.00 | |
| (27) Transcripts Industrial Board Records..... | 982.88 | |
| (28) Water Craft Inspection..... | 520.00 | |
| (29) Miners' Examination Fees..... | 216.00 | |
| (30) Authorizing Public Utility Securities..... | 25,261.75 | |
| (31) Audits and Appraisals of Public Utilities..... | 4,378.14 | |
| (32) Rendering Plant Licenses..... | 15,073.80 | |
| (33) Veterinary Licenses..... | 1,494.00 | |
| (34) Inspection of Oil..... | 55,055.35 | |
| (35) Insurance Examiners' Fees and Expenses..... | 9,313.31 | |
| (36) Insurance Fees..... | 89,797.25 | |
| (37) Bank Examiners' Fees..... | 46,017.63 | |
| (38) Building and Loan Fees..... | 7,939.00 | |
| (39) Miscellaneous Bank Fees..... | 38.81 | |
| (40) Certified Public Accountants..... | 31.32 | |
| (41) Pharmacists..... | 9,364.60 | |
| (42) Physicians and Surgeons..... | 3,819.00 | |
| (43) Embalmers..... | 1,951.00 | |
| (44) Optometrists..... | 1,178.00 | |
| (45) Nurses..... | 2,000.00 | |
| (46) Automobile Registration Fees..... | 1,146,605.00 | |
| (47) Unclaimed Fees (Local Courts)..... | 3,430.34 | |
| (48) Show Licenses..... | 1,080.00 | |
| (49) Railroad Licenses..... | 7,000.00 | |
| Total..... | \$1,938,647.47 | 14.6 |

| | | Per Cent of Total |
|--|-----------------|----------------------|
| 15. Fines— | | |
| (1) State Library—On Books | \$4.00 | |
| (2) Fish and Game Fines | 1,604.95 | |
| Total | \$1,608.95 | .0 |
| 16. Temporary Loans—Council of Defense | \$17,009.76 | .2 |
| 17. Unclaimed Estates | \$2,938.36 | .0 |
| 18. Miscellaneous Receipts— | | |
| (1) Auditor of State | \$3.75 | |
| (2) General Fund Miscellaneous | 1,905.19 | |
| Total | \$1,908.94 | .0 |
| True Receipts | \$13,248,152.94 | 100.0 |
| Plus Refunds and Transfers— | | |
| (1) Governor—Residence | \$265.00 | |
| (2) Treasurer of State | 9.50 | |
| (3) State Superintendent | 98.94 | |
| (4) Geologist | 8.40 | |
| (5) State Library | 2.28 | |
| (6) Board of Charities | 17.36 | |
| (7) Board of Forestry | 14.00 | |
| (8) Entomologist | 1.00 | |
| (9) Superintendent of State House | 13.75 | |
| (10) Taxation Commission | 35.93 | |
| (11) Legislature | 25.00 | |
| (12) Veterinarian | 13.80 | |
| (13) Vocational Education | 33.33 | |
| (14) Automobile Department | 4.32 | |
| (15) Indiana University | 33.02 | |
| (16) Purdue University | 33.02 | |
| (17) State Normal | 4,186.14 | |
| (18) Soldiers' Home | 1.40 | |
| (19) Epileptic Village | 102.00 | |
| (20) Woman's Prison | 6.00 | |
| (21) Governor | 7.93 | |
| (22) Benevolent Fund Taxes | 3,998.64 | |
| (23) State Taxes | 1,815.57 | |
| (24) Inheritance Taxes | 232.80 | |
| Total | \$10,959.13 | |
| | \$13,259,112.07 | |
| Less Federal Aid Purdue | 50,000.00 | |
| Less Adjutant-General's Receipts | 8,334.77 | |
| Auditor's Net Receipts | \$13,200,777.30 | |
| Amount Available for State Purposes | \$15,408,868.51 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1917

| | | |
|------------------------------------|-------------------------------------|----------------|
| 1 Secretary of State | (1) Domestic Corporations— | |
| | —Charters | \$315,665.20 |
| | (2) Foreign Corporations— | |
| | Admissions | 26,081.23 |
| | (3) Domestic Corporations— | |
| | —Reports | 3,652.00 |
| | (4) Foreign Corporations— | |
| | Reports | 602.00 |
| | (5) Notary Public Com- | |
| | missions | 3,790.00 |
| | (6) Warrants on Requisi- | |
| | tion | 282.00 |
| | (7) Trade Marks | 147.50 |
| | (8) Fertilizer Licenses | 84.00 |
| | (9) Sale of Court Reports | 7,074.00 |
| | (10) Sale Acts of Legislature | 315.50 |
| | (11) Detective Licenses | 100.00 |
| | (12) Lobby Licenses | 206.00 |
| | (13) Miscellaneous Fees | 10,610.08 |
| | Total | \$368,609.51 |
| 2. Automobile Department | (1) Automobile Fees | \$1,146,605.00 |
| | (2) Depository Interest | 10,313.23 |
| | Total | \$1,156,918.23 |
| 3. Auditor of State | (1) Land Fees | \$668.60 |
| | (2) Corporation Fees | 942.50 |
| | (3) Insurance Examiners' Fees | 9,313.31 |
| | (4) Insurance Fees | 89,797.25 |
| | (5) Bank Examiners' Fees | 46,017.63 |
| | (6) Miscellaneous Bank Fees | 38.81 |
| | (7) Building and Loan Fees | 7,939.00 |
| | (8) Miscellaneous Receipts | 3.75 |
| | Total | \$154,720.85 |
| 4. State Superintendent | (1) Manuscript Fees | \$2,770.20 |
| 5. Adjutant-General | (1) Sale Military Property | \$8,471.76 |
| 6. Clerk of Supreme Court | (1) Supreme Court Fees | \$5,318.20 |
| | (2) Appellate Court Fees | 6,908.20 |
| | Total | \$12,226.40 |
| 7. Board of Health | (1) Cold Storage Fees | \$440.00 |
| 8. Oil Inspection Department | (1) Inspection of Oil | \$55,055.35 |

| | | |
|---------------------------------|---|-------------|
| 9. Fish and Game Commissioner | (1) Resident Hunting and Fishing Licenses | \$85,210.90 |
| | (2) Non-Resident Hunting Licenses | 990.00 |
| | (3) Non-Resident Fishing Licenses | 3,642.30 |
| | (4) Lake Michigan Fishing Licenses | 55.00 |
| | (5) Fines | 1,604.95 |
| | (6) Scientific Permits | 12.00 |
| | (7) Sale of Property | 5,997.05 |
| | (8) Confiscated Fur | 15.00 |
| | Total | \$97,527.20 |
| 10. Gas Inspector | (1) Gas Well Fees | \$4,400.00 |
| 11. Entomologist | (1) Nursery Licenses | \$782.00 |
| 12. Forester | (1) Sale of Produce | \$205.70 |
| 13. Industrial Board | (1) License Fees | \$13,413.00 |
| | (2) Transcripts | 982.88 |
| | (3) Water Craft Inspection | 520.00 |
| | (4) Miners' Licenses | 216.00 |
| | (5) Sale of Property | 37.50 |
| | Total | \$15,169.38 |
| 14. Public Service Commission | (1) Authorizing Securities | \$25,261.75 |
| | (2) Audits and Appraisals | \$4,378.14 |
| | Total | \$29,639.89 |
| 15. State Library | (1) Replacement of Books | \$4.00 |
| 16. Veterinarian | (1) Rendering Plant Licenses | \$15,073.80 |
| 17. Veterinary Board | (1) Veterinary Licenses | \$1,494.00 |
| 18. Historical Commission | (1) Sale of Books | \$250.00 |
| 19. State House Superintendent | (1) Paper and Junk | \$481.17 |
| 20. Board of Pharmacy | (1) Examination Fees | \$9,364.60 |
| 21. Medical Board | (1) Examination Fees | \$3,819.00 |
| 22. Embalmers' Board | (1) Examination Fees | \$1,951.00 |
| 23. Optometry Board | (1) Examination Fees | \$1,178.00 |
| 24. Nurses' Board | (1) Examination Fees | \$2,000.00 |
| 25. Board Certified Accountants | (1) Examination Fees | \$31.32 |
| 26. General Receipts | (1) Docket Fees—Local Courts | \$19,327.38 |
| | (2) Depository Interest | 65,651.69 |
| | (3) General Fund Miscellaneous | 1,905.19 |
| | (4) State Lands—Reclamation | 1,573.36 |
| | (5) State Lands—Sale | 485.80 |
| | (6) Sale Swamp Lands | 1,877.90 |
| | (7) Unclaimed Estates | 2,938.36 |
| | (8) Interest on School Fund | 565,135.52 |

| | | |
|------------------------|---------------------------------|--------------|
| | (9) Unclaimed Fees | 3,430.34 |
| | (10) Show Licenses | 1,080.00 |
| | (11) Railroad Licenses | 7,000.00 |
| | Total | \$670,405.54 |
| 27. Soldiers' Monument | (1) Earnings | \$9,619.75 |
| 28. Purdue University | (1) Federal Aid | \$50,000.00 |
| | (2) Depository Interest | 3,179.03 |
| | Total | \$53,179.03 |
| 29. Indiana University | (1) Depository Interest | \$534.34 |
| | (2) Endowment Fund Interest | 45,363.41 |
| | (3) College Fund Interest | 55.99 |
| | (4) Endowment Fund Loans Repaid | 70.00 |
| | (5) College Fund Loans Repaid | 425.00 |
| | Total | \$46,448.74 |
| 30. State Normal | (1) Depository Interest | \$456.47 |

| Institution | Receipts and Earnings | Received from Countries | Received from Patients | Federal Aid | Total |
|-----------------------------------|-----------------------------|-------------------------------|------------------------------|----------------|--------------|
| | | | | | |
| 1. Soldiers' Home..... | \$1,322.14 | | | \$29,425.00 | \$30,747.14 |
| 2. Orphans' Home..... | 535.95 | | | | 535.95 |
| 3. Sanatorium..... | 250.32 | \$37,001.49 | \$845.28 | | 38,097.09 |
| 4. Central Hospital..... | 2,067.43 | 10,489.90 | | | 12,557.33 |
| 5. Eastern Hospital..... | 811.83 | 4,712.40 | | | 9,319.39 |
| 6. Northern Hospital..... | 954.56 | 6,592.20 | 3,795.16 | | 7,546.76 |
| 7. Southern Hospital..... | 481.68 | 5,981.19 | | | 6,670.87 |
| 8. Southeastern Hospital..... | 1,708.74 | 7,402.85 | 208.00 | | 9,111.59 |
| 9. Feeble-Minded School..... | 902.24 | | 8,523.52 | | 9,425.76 |
| 10. Epileptic Village..... | 5,840.91 | 6,633.18 | | | 12,474.09 |
| 11. Girls' School..... | 189.62 | 39,864.49 | | | 40,054.11 |
| 12. Boys' School..... | 908.45 | 55,046.06 | | | 55,954.51 |
| 13. Woman's Prison..... | 4,882.92 | | | | 4,882.92 |
| 14. State Prison..... | 234,738.63 | | | | 234,738.63 |
| 15. Reformatory..... | 407,297.05 | | | | 407,297.05 |
| 16. Penal Farm..... | 1,190.27 | 1,874.01 | | | 3,064.28 |
| 17. School for Deaf..... | 877.54 | 634.37 | | | 1,511.91 |
| 18. School for Blind..... | 279.76 | | | | 279.76 |
| 19. Industrial Aid for Blind..... | 53,009.17 | | | | 53,009.17 |
| Total..... | \$718,249.21 | \$176,232.14 | \$13,371.96 | \$29,425.00 | \$937,278.31 |

31. Benevolent and Correctional Institutions

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$3,659,971.20 |
| Taxes on Property..... | 8,187,610.83 |
| Poll Taxes..... | 375,095.00 |
| Special Taxes..... | 1,008,466.15 |
| Loans..... | 17,009.76 |

| | |
|---------------------------------|-----------------|
| Total Receipts..... | \$13,248,152.94 |
| Plus Refunds and Transfers..... | 10,959.13 |

| | |
|---------------------------------------|-----------------|
| | \$13,259,112.07 |
| Less Federal Aid Purdue..... | \$50,000.00 |
| Less Adjutant-General's Receipts..... | 8,334.77 |

| | |
|--|-----------------|
| Auditor's Net Receipts..... | \$13,200,777.30 |
| Amount Available for State Purposes..... | \$15,408,868.51 |

TABLE V. DISBURSEMENTS—ANALYSIS—1917

1. State Departments

| Department | Salaries | Expenses | | Total |
|--|-------------|------------|----------|-------------|
| | | Other Than | Salaries | |
| 1. Governor..... | \$12,550.00 | \$2,068.73 | | \$14,618.73 |
| 2. Lieutenant-Governor.... | 1,000.00 | 96.30 | | 1,096.30 |
| 3. Secretary of State..... | 11,773.00 | 2,141.00 | | 13,914.00 |
| 4. Automobile Department.. | 15,349.59 | 14,977.04 | | 30,326.63 |
| 5. Auditor of State..... | 70,631.52 | 18,216.78 | | 88,848.30 |
| 6. Treasurer of State..... | 12,507.80 | 829.10 | | 13,336.90 |
| 7. Attorney-General..... | 19,290.00 | 5,623.36 | | 24,913.36 |
| 8. State Superintendent.... | 14,010.00 | 7,359.68 | | 21,369.68 |
| 9. Board of Education..... | 4,739.66 | 8,009.11 | | 12,748.77 |
| 10. Vocational Department.. | 13,165.10 | 6,717.81 | | 19,882.91 |
| 11. Adjutant-General..... | 10,758.94 | 1,991.99 | | 12,750.93 |
| 12. Clerk of Supreme Court.. | 12,200.00 | 777.54 | | 12,977.54 |
| 13. Reporter of Supreme Court..... | 10,550.00 | 153.14 | | 10,703.14 |
| 14. Printing Board..... | 4,000.00 | 3,156.84 | | 7,156.84 |
| 15. Election Commission.... | 2,250.00 | 477.61 | | 2,727.61 |
| 16. Board of Health..... | 49,710.54 | 27,604.29 | | 77,314.83 |
| 17. Oil Inspection..... | 3,623.97 | 422.25 | | 4,046.22 |
| 18. Board of Charities..... | 18,704.73 | 14,562.72 | | 33,267.45 |
| 19. Tax Commission..... | 15,696.00 | 3,353.10 | | 19,049.10 |
| 20. Board of Accounts..... | 52,543.51 | 5,806.97 | | 58,350.48 |
| 21. Geologist..... | 4,620.00 | 3,797.42 | | 8,417.42 |
| 22. Forestry Board..... | 2,920.00 | 2,077.52 | | 4,997.52 |
| 23. Entomologist..... | 10,678.00 | 4,845.02 | | 15,523.02 |
| 24. Gas Inspector..... | 7,075.00 | 529.90 | | 7,604.90 |
| 25. Fish and Game Commissioner..... | 34,657.50 | 31,736.38 | | 66,393.88 |
| 26. Industrial Board..... | 57,693.32 | 18,784.75 | | 76,478.07 |

| Department | Salaries | Expenses | | Total | Per Cent of Total |
|---|--------------|------------------------|----------------|-------|----------------------|
| | | Other Than Salaries | | | |
| 27. Public Service Commission..... | 92,241.21 | 12,105.94 | 104,347.15 | | |
| 28. State Library..... | 14,926.20 | 8,451.91 | 23,378.11 | | |
| 29. Law Library..... | 3,000.00 | 2,549.61 | 5,549.61 | | |
| 30. Library Commission..... | 7,281.93 | 5,218.07 | 12,500.00 | | |
| 31. Legislative Bureau..... | 17,510.07 | 2,959.79 | 20,469.86 | | |
| 32. Bureau of Statistics..... | 21,053.48 | 2,163.13 | 23,216.61 | | |
| 33. Veterinarian..... | 3,200.00 | 1,796.68 | 4,996.68 | | |
| 34. Veterinary Board..... | 1,058.40 | 435.65 | 1,494.05 | | |
| 35. Pardon Board..... | 1,800.00 | 438.45 | 2,238.45 | | |
| 36. Historical Commission..... | 321.53 | 4,239.18 | 4,560.71 | | |
| 37. Battle Flag Commission.. | 152.80 | 460.19 | 612.99 | | |
| 38. State House Superintendent..... | 19,799.43 | 7,315.37 | 27,114.80 | | |
| 39. State House Engineer.... | 7,556.75 | 12,526.12 | 20,082.87 | | |
| 40. Supreme Court..... | 36,597.79 | 1,636.99 | 38,234.78 | | |
| 41. Appellate Court..... | 44,280.00 | 1,205.58 | 45,485.58 | | |
| 42. Lunacy Commission..... | | 153.00 | 153.00 | | |
| 43. Board of Pharmacy..... | 4,912.33 | 2,302.50 | 7,214.83 | | |
| 44. Medical Board..... | 1,150.00 | 3,221.42 | 4,371.42 | | |
| 45. Embalmers' Board..... | 1,241.74 | 573.12 | 1,814.86 | | |
| 46. Optometry Board..... | 840.00 | 335.61 | 1,175.61 | | |
| 47. Nurses' Board..... | 1,008.64 | 787.75 | 1,796.39 | | |
| 48. Printing Court Reports.. | | 6,446.45 | 6,446.45 | | |
| 49. Annual and Biennial Reports..... | | 17,044.01 | 17,044.01 | | |
| 50. Fire Marshal..... | 23,802.14 | 7,945.18 | 31,747.32 | | |
| 51. Highway Commission.... | 2,801.20 | 4,979.72 | 7,780.92 | | |
| Total..... | \$779,233.82 | \$293,407.77 | \$1,072,641.59 | 9.0 | |

2. Temporary Commissions

| | | | | |
|--|-------------|-------------|----|--|
| 1. State Council of Defense* | \$12,250.20 | \$12,250.20 | | |
| 2. Lincoln Route Commission..... | 187.02 | 187.02 | | |
| 3. Commission on Taxation.. | 1,636.49 | 1,636.49 | | |
| 4. Mine Codification Com- mission†..... | 203.64 | 203.64 | | |
| 5. Woman's Labor Com- mission..... | 520.69 | 520.69 | | |
| Total..... | \$14,798.04 | \$14,798.04 | .1 | |

3. Private Associations Receiving State Aid

| | | | | |
|--|------------|------------|------------|--|
| 1. Horticultural Society.... | \$2,084.37 | \$2,515.35 | \$4,599.72 | |
| 2. Dairymen's Association.. | | 500.00 | 500.00 | |
| 3. Stock-Breeders' Association..... | | 500.00 | 500.00 | |

*The State Council of Defense, which operated during the war, was appointed by the governor in 1917, and its acts were legalized in 1919. (Acts 1919, p. 79)
†The Mine Codification Commission was created in 1915 to codify the mine laws of the state. (Acts 1915, p. 597)

| Department | Salaries | Expenses | | Total | Per Cent of Total |
|--------------------------------------|------------|------------------------|------------|-------|----------------------|
| | | Other Than Salaries | | | |
| 4. Corn Growers' Association..... | | 500.00 | 500.00 | | |
| 5. Academy of Science..... | | 1,056.04 | 1,056.04 | | |
| 6. Grand Army of Republic.. | | 1,000.00 | 1,000.00 | | |
| 7. Historical Society..... | | 300.00 | 300.00 | | |
| Total..... | \$2,084.37 | \$6,371.39 | \$8,455.76 | .0 | |

4. Non-Departmental Services and Charges

| | | | | |
|--|--------------|--------------|--------------|-----|
| 1. State Militia..... | \$108,334.77 | \$108,334.77 | | |
| 2. Riot Fund..... | 13,306.02 | 13,306.02 | | |
| 3. Armories..... | 711.41 | 711.41 | | |
| 4. Legislature..... | \$89,442.00 | 18,088.19 | 107,530.19 | |
| 5. Printing Acts of Legis- lature..... | | 9,544.63 | 9,544.63 | |
| 6. Repairs on State House.. | | 7,514.76 | 7,514.76 | |
| 7. Salaries of Superior Judges..... | 59,208.37 | | 59,208.37 | |
| 8. Salaries of Circuit Judges | 234,500.00 | | 234,500.00 | |
| 9. Salaries of Prosecuting Attorneys..... | 33,429.15 | | 33,429.15 | |
| 10. Governor's Mansion..... | | 1,800.00 | 1,800.00 | |
| 11. Foot and Mouth Disease.. | | 85.00 | 85.00 | |
| 12. Hog Cholera..... | | 9,456.54 | 9,456.54 | |
| 13. Sheep Scab..... | | 3,999.35 | 3,999.35 | |
| 14. Premiums State Fair.... | | 10,000.00 | 10,000.00 | |
| 15. Arbitration and Mediation..... | | 239.44 | 239.44 | |
| 16. Sale of State Lands..... | | 930.10 | 930.10 | |
| 17. Unclaimed Estates..... | | 855.72 | 855.72 | |
| 18. County Agents..... | 33,033.53 | | 33,033.53 | |
| 19. Automobile Tags and Badges..... | | 37,933.46 | 37,933.46 | |
| 20. Automobile Rebates..... | | 4,164.53 | 4,164.53 | |
| 21. Election Ballots and Expenses..... | | 13,544.91 | 13,544.91 | |
| 22. Presidential Electors.... | | 644.40 | 644.40 | |
| 23. District Marshals..... | | 585.70 | 585.70 | |
| 24. Specific Appropriations.. | | 72,448.39 | 72,448.39 | |
| 25. Inauguration Expenses... | | 169.00 | 169.00 | |
| 26. Coal Investigation..... | 150.00 | | 150.00 | |
| 27. Legal Services..... | \$495.00 | | 495.00 | |
| 28. Oil Conference Expenses.. | | 48.06 | 48.06 | |
| 29. Legal Services— Legislative Session.... | 2,000.00 | | 2,000.00 | |
| 30. Food Production Expense | | 50.36 | 50.36 | |
| 31. Special Election Expense.. | | 40.70 | 40.70 | |
| Total..... | \$452,258.05 | \$314,495.44 | \$766,753.49 | 6.4 |

5. Investments

| Department | Salaries | Expenses Other Than Salaries | Total | |
|--------------------------------------|----------|------------------------------------|--------------|----|
| 1. Common School Fund Principal..... | | | \$109,566.89 | |
| 2. Permanent Endowment Fund..... | | | 20.00 | |
| Total..... | | | \$109,586.89 | .9 |

6. Schools

| | | | | |
|--------------------------------------|----------------|--|--|------|
| 1. Common School Apportionment..... | \$3,392,316.96 | | | |
| 2. State Aid for Common Schools..... | 149,509.68 | | | |
| 3. Vocational Training..... | 100,518.54 | | | |
| Total..... | \$3,642,345.18 | | | 30.4 |

7. Universities and Normal School

| | | | | |
|----------------------------|----------------|--|--|------|
| 1. Indiana University..... | \$619,915.92 | | | |
| 2. Purdue University..... | 713,897.50 | | | |
| 3. State Normal..... | 302,091.30 | | | |
| Total..... | \$1,635,904.72 | | | 13.6 |

8. State Monuments and Memorials

| | | | | |
|-------------------------------------|------------|-------------|-------------|----|
| 1. Soldiers' Monument..... | \$6,558.85 | \$9,563.64 | \$16,122.49 | |
| 2. Nancy Hanks Cemetery... | 900.00 | 1,011.50 | 1,911.50 | |
| 3. Tippecanoe Battle Ground..... | | 222.80 | 222.80 | |
| Total..... | \$7,458.85 | \$10,797.94 | \$18,256.79 | .2 |

9. Forests and Hatcheries

| | | | | |
|--------------------------|-------------|--|--|----|
| 1. State Forests..... | \$4,926.58 | | | |
| 2. State Hatcheries..... | 24,386.90 | | | |
| Total..... | \$29,313.48 | | | .3 |

10. Road Fund

| | | | | |
|-----------------------------------|----------------|--|--|-----|
| 1. Apportionment to Counties..... | \$1,041,112.00 | | | 8.7 |
|-----------------------------------|----------------|--|--|-----|

11. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings and Permanent Improvements | Total | Per Cent of Total |
|---------------------------|--------------|---|--------------|----------------------|
| 1. Soldiers' Home..... | \$204,055.56 | \$14,650.95 | \$218,706.51 | |
| 2. Orphans' Home..... | 121,163.92 | 1,409.32 | 122,573.24 | |
| 3. Sanatorium..... | 71,881.03 | | 71,881.03 | |
| 4. Central Hospital..... | 407,360.30 | 8,648.82 | 416,009.12 | |
| 5. Eastern Hospital..... | 189,067.68 | 22,846.06 | 211,913.74 | |
| 6. Northern Hospital..... | 222,518.70 | 7,780.06 | 230,298.76 | |

| Institution | Maintenance | Lands, Buildings and Permanent Improvements | Total | Per Cent of Total |
|---------------------------------------|----------------|---|-----------------|----------------------|
| 7. Southern Hospital..... | 158,328.87 | | 158,328.87 | |
| 8. Southeastern Hospital... | 229,584.84 | | 229,584.84 | |
| 9. Feeble-Minded School... | 202,620.26 | 5,005.60 | 207,625.86 | |
| 10. Epileptic Village..... | 91,249.03 | 20,169.26 | 111,418.29 | |
| 11. Girls' School..... | 89,991.35 | | 89,991.35 | |
| 12. Boys' School..... | 123,614.11 | 20,276.11 | 143,890.22 | |
| 13. Woman's Prison..... | 39,108.07 | | 39,108.07 | |
| 14. State Prison..... | 364,547.84 | 29,564.61 | 394,112.45 | |
| 15. Reformatory..... | 618,194.08 | 12,801.26 | 630,995.34 | |
| 16. Penal Farm..... | 140,741.03 | 24,833.70 | 165,574.73 | |
| 17. School for Deaf..... | 93,246.92 | | 93,246.92 | |
| 18. School for Blind..... | 45,476.46 | 1,552.16 | 47,028.62 | |
| 19. Industrial Aid for Blind.. | 63,418.37 | | 63,418.37 | |
| Total..... | \$3,476,168.42 | \$169,537.91 | \$3,645,706.33 | 30.4 |
| True Disbursements..... | | | \$11,984,874.27 | 100.0 |
| Plus Refunds and Transfers— | | | | |
| (1) Treasurer of State..... | | | \$9.50 | |
| (2) State Superintendent..... | | | 98.94 | |
| (3) Geologist..... | | | 8.40 | |
| (4) Public Service Commission..... | | | 2.00 | |
| (5) Governor..... | | | 272.93 | |
| (6) Veterinarian..... | | | 13.80 | |
| (7) Vocational Education..... | | | 33.33 | |
| (8) Automobile Department..... | | | 4.32 | |
| (9) Indiana University..... | | | 33.02 | |
| (10) Purdue University..... | | | 33.02 | |
| (11) State Normal..... | | | 4,186.14 | |
| (12) Soldiers' Home..... | | | 1.40 | |
| (13) Epileptic Village..... | | | 102.00 | |
| (14) Woman's Prison..... | | | 6.00 | |
| (15) Benevolent Fund Taxes..... | | | 3,998.64 | |
| (16) State Taxes..... | | | 1,815.57 | |
| (17) Inheritance Taxes..... | | | 232.80 | |
| (18) Legislature..... | | | 25.00 | |
| Total..... | | | \$10,876.81 | |
| | | | \$11,995,751.08 | |
| Less Federal Aid Purdue..... | | | \$50,000.00 | |
| Less Adjutant-General's Receipts..... | | | 8,334.77 | |
| Auditor's Net Disbursements..... | | | \$11,937,416.31 | |
| Balance, September 30, 1917..... | | | \$3,413,117.43 | |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1917

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1917, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|-------------------------------------|-----------------------------|-------------|
| 1. Governor..... | \$14,618.73 | |
| 2. Lieutenant-Governor..... | 1,096.30 | |
| 3. Secretary of State..... | 13,914.00 | 368,609.51 |
| 4. Automobile Department..... | 30,326.63 | 30,326.63 |
| 5. Auditor of State..... | 88,848.30 | 154,720.85 |
| 6. Treasurer of State..... | 13,336.90 | |
| 7. Attorney-General..... | 24,913.36 | |
| 8. State Superintendent..... | 21,369.68 | 2,770.20 |
| 9. Board of Education..... | 12,748.77 | |
| 10. Vocational Department..... | 19,882.91 | |
| 11. Adjutant-General..... | 12,750.93 | 8,471.76 |
| 12. Clerk of Supreme Court..... | 12,977.54 | 12,226.40 |
| 13. Reporter of Supreme Court..... | 10,703.14 | |
| 14. Printing Board..... | 7,156.84 | |
| 15. Election Commissioners..... | 2,727.61 | |
| 16. Board of Health..... | 77,314.83 | 6,639.86 |
| 17. Oil Inspection Department..... | 4,046.22 | 55,055.35 |
| 18. Board of Charities..... | 33,267.45 | |
| 19. Tax Commission..... | 19,049.10 | |
| 20. Board of Accounts..... | 58,350.48 | |
| 21. Geologist..... | 8,417.42 | |
| 22. Forestry Board..... | 4,997.52 | 205.70 |
| 23. Entomologist..... | 15,523.02 | 782.00 |
| 24. Gas Inspector..... | 7,604.90 | 4,400.00 |
| 25. Fish and Game Commissioner..... | 66,393.88 | 97,527.20 |
| 26. Industrial Board..... | 76,478.07 | 15,169.38 |
| 27. Public Service Commission..... | 104,347.15 | 29,639.89 |
| 28. State Library..... | 23,378.11 | 4.00 |
| 29. Law Library..... | 5,549.61 | |
| 30. Library Commission..... | 12,500.00 | |
| 31. Legislative Bureau..... | 20,469.86 | |
| 32. Bureau of Statistics..... | 23,216.61 | |
| 33. Veterinarian..... | 4,996.68 | 15,073.80 |
| 34. Veterinary Board..... | 1,494.05 | 1,494.00 |
| 35. Pardon Board..... | 2,238.45 | |
| 36. Historical Commission..... | 4,560.71 | 250.00 |
| 37. Battle Flag Commission..... | 612.99 | |
| 38. State House Superintendent..... | 27,114.80 | 481.17 |
| 39. State House Engineer..... | 20,082.87 | |
| 40. Supreme Court..... | 38,234.78 | |
| 41. Appellate Court..... | 45,485.58 | |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|--------------|
| 42. Lunacy Commission..... | 153.00 | |
| 43. Pharmacy Board..... | 7,214.83 | 9,364.60 |
| 44. Medical Board..... | 4,371.42 | 3,819.00 |
| 45. Embalmers' Board..... | 1,814.86 | 1,951.00 |
| 46. Optometry Board..... | 1,175.61 | 1,178.00 |
| 47. Nurses' Board..... | 1,796.39 | 2,000.00 |
| 48. Certified Accountants' Board..... | | 31.32 |
| 49. Printing Court Reports..... | 6,446.45 | |
| 50. Annual and Biennial Reports..... | 17,044.01 | |
| 51. Fire Marshal..... | 31,747.32 | 39,637.48 |
| 52. Highway Commission..... | 7,780.92 | |
| Total..... | \$1,072,641.59 | \$861,829.10 |
| | 861,829.10 | |
| Excess of Cost over Collections..... | \$210,812.49 | |
| 53. General Collections— | | |
| (1) Insurance Taxes..... | | \$587,108.29 |
| (2) Transportation Taxes..... | | 13,487.40 |
| (3) Vessel Tonnage Taxes..... | | 1,560.60 |
| (4) Inheritance Taxes..... | | 145,901.53 |
| (5) Depository Interest..... | | 65,651.69 |
| (6) Docket Fees..... | | 19,327.38 |
| (7) Railroad Liquor Licenses..... | | 7,000.00 |
| (8) General Fund Miscellaneous..... | | 1,905.19 |
| Total..... | | \$841,942.08 |
| Less Excess Cost of State Departments..... | | 210,812.49 |
| Available for General Government Purposes..... | | \$631,129.59 |
| 54. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts..... | | \$9,619.75 |
| (2) Automobile Tags and Rebates..... | | 42,097.99 |
| Total Available for General Government Purposes..... | | \$682,847.33 |
| 55. General Government Costs— | | |
| (1) Temporary Commissions..... | | \$14,798.04 |
| (2) Private Associations..... | | 8,455.76 |
| (3) Non-Departmental Charges..... | | 766,753.49 |

| | |
|--|--------------------------|
| (4) State Monuments and Memorials | 18,256.79 |
| (5) State Forests and Hatcheries | 29,313.48 |
| Total | \$837,577.56 |
| Less Amount Available for General Government | \$682,847.33 |
| Amount to be Paid from Property Taxes or Loans | \$154,730.23 |
| Amount Received from Loans | 17,009.76 |
| Amount to be Paid from Property Taxes | \$137,720.47 |
| Net Assessed Valuation in 1917 | \$2,060,420,218 |
| Necessary Levy on General Property | $\frac{3}{4}$ c on \$100 |
| Amount Produced by $\frac{3}{4}$ c levy | \$154,532.00 |

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

| | |
|----------------------------------|-----------------|
| 1. Investments | \$109,586.89 |
| 2. Schools | 3,642,345.18 |
| 3. Universities | 1,635,904.72 |
| 4. County Road Fund | 1,041,112.00 |
| 5. Benevolent Institutions | 3,645,706.33 |
| Total | \$10,074,655.12 |

ANALYSIS

For the Fiscal Year ending September 30, 1918

TABLE I. RECEIPTS—SUMMARY—1918

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand, October 1, 1917..... | \$3,413,117.43 | |
| 2. Taxes on Property..... | \$7,799,739.97 | 56.8 |
| 3. Poll Taxes..... | 404,193.00 | 3.0 |
| 4. Insurance Taxes..... | 741,272.22 | 5.4 |
| 5. Transportation Taxes..... | 16,422.28 | .1 |
| 6. Vessel Tonnage Taxes..... | 942.33 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 5,626.28 | .1 |
| 8. Inheritance Taxes..... | 539,760.26 | 3.9 |
| 9. Depository Interest..... | 109,648.89 | .8 |
| 10. Interest on Invested Funds..... | 619,706.87 | 4.5 |
| 11. Earnings of State Institutions and Property..... | 1,190,731.88 | 8.7 |
| 12. Sale of Property..... | 37,975.86 | .3 |
| 13. Federal Aid..... | 125,059.97 | .9 |
| 14. County Aid..... | 179,581.75 | 1.3 |
| 15. Fees..... | 1,837,602.51 | 13.4 |
| 16. Fines..... | 1,615.32 | .0 |
| 17. Temporary Loans..... | 112,002.11 | .8 |
| 18. Unclaimed Estates..... | 4,053.15 | .0 |
| 19. Miscellaneous Receipts..... | 1,995.45 | .0 |
| True Receipts..... | \$13,727,930.10 | 100.0 |
| Plus Refunds and Transfers..... | 2,441.54 | |
| True Receipts..... | \$13,730,371.64 | |
| Less Purdue Federal Aid..... | 50,000.00 | |
| Auditor's Net Receipts..... | \$13,680,371.64 | |
| Amount Available for State Purposes..... | \$17,093,489.07 | |

TABLE II. DISBURSEMENTS—SUMMARY—1918

| | | |
|----------------------------------|----------------|------|
| 1. State Departments..... | \$1,129,529.58 | 8.4 |
| 2. Temporary Commissions..... | 103,958.16 | .8 |
| 3. Private Associations..... | 7,250.05 | .0 |
| 4. Non-Departmental Charges..... | 784,627.79 | 5.8 |
| 5. Schools..... | 3,745,902.02 | 27.9 |
| 6. Universities..... | 1,716,346.28 | 12.8 |
| 7. Road Fund Apportioned..... | 1,235,162.73 | 9.2 |
| 8. State Highways..... | 12,725.10 | .1 |
| 9. Monuments and Memorials..... | 14,769.41 | .1 |

| | | Per Cent of Total |
|----------------------------------|-----------------|----------------------|
| 10. Parks and Recreation..... | 48,244.93 | .4 |
| 11. Benevolent Institutions..... | 4,642,475.99 | 34.5 |
| True Disbursements..... | \$13,440,998.04 | 100.0 |
| Plus Refunds and Transfers..... | 2,329.67 | |
| | \$13,443,327.71 | |
| Less Purdue Federal Aid..... | 50,000.00 | |
| Auditor's Net Disbursements..... | \$13,393,327.71 | |
| Balance, September 30, 1918..... | \$3,700,161.36 | |

TABLE III. RECEIPTS—ANALYSIS—1918

| | | |
|-------------------------------------|----------------|------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$1,090,871.47 | |
| (2) Sinking Fund..... | 148,390.04 | |
| (3) Benevolent Institutions..... | 2,096,645.54 | |
| (4) Common Schools..... | 2,841,091.30 | |
| (5) Educational Institutions..... | 1,467,908.46 | |
| (6) Vocational Education..... | 154,833.16 | |
| Total..... | \$7,799,739.97 | 56.8 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$202,096.00 | |
| (2) Common Schools..... | 202,097.00 | |
| Total..... | \$404,193.00 | 3.0 |
| 3. Insurance Taxes— | | |
| (1) Regular (Auditor of State)..... | \$694,466.76 | |
| (2) Fire Marshal..... | 46,805.46 | |
| Total..... | \$741,272.22 | 5.4 |
| 4. Transportation Taxes..... | \$16,422.28 | .1 |
| 5. Vessel Tonnage Taxes..... | \$942.33 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$5,626.28 | .1 |
| 7. Inheritance Taxes..... | \$539,760.26 | 3.9 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$87,794.16 | |
| (2) Purdue University..... | 4,481.01 | |
| (3) Indiana University..... | 503.35 | |
| (4) State Normal..... | 590.51 | |
| (5) Automobile Department..... | 16,279.86 | |
| Total..... | \$109,648.89 | .8 |

| | | Per Cent of Total |
|---|----------------|----------------------|
| 9. Interest on Invested Funds— | | |
| (1) Indiana University—Endowment Fund..... | \$45,353.07 | |
| (2) Common School Fund..... | 574,195.64 | |
| (3) College Fund..... | 150.89 | |
| (4) Permanent Endowment Loan..... | 2.27 | |
| Total..... | \$619,706.87 | 4.5 |
| 10. Earnings of State Institutions and Property— | | |
| (1) Soldiers' Monument..... | \$9,898.99 | |
| (2) Industrial Aid for Blind..... | 110,879.96 | |
| (3) Benevolent Institutions..... | 1,069,952.93 | |
| Total..... | \$1,190,731.88 | 8.7 |
| 11. Sale of Property— | | |
| (1) Military Supplies..... | \$26,987.09 | |
| (2) Court Reports..... | 2,907.00 | |
| (3) Acts of Legislature..... | 68.00 | |
| (4) Forestry Board—Property..... | 174.47 | |
| (5) State House—Junk and Paper..... | 488.16 | |
| (6) Fish sold by Fish Commissioner..... | 2,788.11 | |
| (7) Historical Commission—Sale of Publications..... | 764.62 | |
| (8) College Fund Loan Repaid..... | 322.55 | |
| (9) Permanent Endowment Fund—Loan Repaid..... | 775.00 | |
| (10) State Lands—Sale..... | 1,425.50 | |
| Swamp Lands..... | 50.00 | |
| Reclamation..... | 1,215.36 | |
| Total..... | \$37,975.86 | .3 |
| 12. Federal Aid— | | |
| (1) Purdue University..... | \$50,000.00 | |
| (2) Vocational Education..... | 44,034.97 | |
| (3) Soldiers' Home..... | 31,025.00 | |
| Total..... | \$125,059.97 | .9 |
| 13. County Aid— | | |
| (1) Tubercular Patients—State Hospital..... | \$35,331.64 | |
| (2) Care of Insane..... | 36,076.24 | |
| (3) Care of Epileptics..... | 4,147.54 | |
| (4) Care of Misdemeanants..... | 103,473.72 | |
| (5) Care of Deaf..... | 552.61 | |
| Total..... | \$179,581.75 | 1.3 |
| 14. Fees— | | |
| (1) Domestic Corporations—Charters..... | \$138,136.70 | |
| (2) Domestic Corporations—Annual Reports..... | 3,470.50 | |
| (3) Foreign Corporations—Admission to State..... | 24,262.61 | |
| (4) Foreign Corporations—Annual Reports..... | 639.00 | |
| (5) Corporations—Filing with Auditor..... | 684.00 | |
| (6) Miscellaneous Certificates..... | 77.00 | |

| | Per Cent of Total |
|---|----------------------|
| (7) Notary Public Commissions..... | 4,737.00 |
| (8) Official Commissions..... | 79.20 |
| (9) Warrants on Requisition..... | 186.00 |
| (10) Trade Marks..... | 55.50 |
| (11) Fertilizer Licenses..... | 84.00 |
| (12) Certified Copies of Public Records..... | 883.20 |
| (13) Car Equipment Agreements..... | 675.50 |
| (14) Detectives' Licenses..... | 850.00 |
| (15) Notary Fees—Automobiles..... | 5,527.75 |
| (16) Commissioners of Deeds..... | 20.00 |
| (17) Postage—Mailing Acts of Legislature..... | 41.10 |
| (18) Land Fees..... | 587.90 |
| (19) Auditor of State—Miscellaneous..... | 8.50 |
| (20) Supreme Court (Docket) Fees..... | 3,686.70 |
| (21) Appellate Court (Docket) Fees..... | 5,231.85 |
| (22) Circuit Courts (Docket) Fees..... | 17,538.93 |
| (23) Manuscript Fees..... | 4,911.08 |
| (24) Cold Storage Fees..... | 410.00 |
| (25) Resident Hunting and Fishing Licenses..... | 79,862.90 |
| (26) Non-Resident Hunting Licenses..... | 1,065.00 |
| (27) Non-Resident Fishing Licenses..... | 3,490.50 |
| (28) Lake Michigan Fishing Licenses..... | 330.00 |
| (29) Gas Wells—Plugging..... | 6,815.00 |
| (30) Nursery Licenses..... | 436.00 |
| (31) Industrial Licenses..... | 14,187.00 |
| (32) Transcripts—Industrial Board Records..... | 945.65 |
| (33) Watercraft Inspection..... | 125.00 |
| (34) Miners' Examination Fees..... | 699.00 |
| (35) Authorizing Public Utility Securities..... | 20,391.53 |
| (36) Audits and Appraisals of Public Utilities..... | 9,098.25 |
| (37) Rendering Plant Licenses..... | 4,650.00 |
| (38) Veterinary Licenses..... | 1,128.00 |
| (39) Insurance Examiners' Fees and Expenses..... | 18,434.30 |
| (40) Insurance Fees..... | 85,246.70 |
| (41) Bank Examiners' Fees..... | 48,756.05 |
| (42) Building and Loan Fees..... | 13,747.74 |
| (43) Certified Public Accountants..... | 38.18 |
| (44) Pharmacists..... | 1,074.50 |
| (45) Physicians and Surgeons..... | 4,106.00 |
| (46) Embalmers..... | 1,893.00 |
| (47) Optometrists..... | 1,103.00 |
| (48) Nurses..... | 2,950.00 |
| (49) Automobile Registration Fees..... | 1,298,262.08 |
| (50) Unclaimed Fees (Local Courts)..... | 3,801.75 |
| (51) Show Licenses..... | 2,181.36 |
| Total..... | \$1,837,602.51 13.4 |

| | | Per Cent of Total |
|--|-----------------|----------------------|
| 15. Fines— | | |
| (1) State Library—On lost books | \$45.40 | |
| (2) Fish and Game Fines | 1,569.92 | |
| Total | \$1,615.32 | .0 |
| 16. Temporary Loans—Council of Defense | \$112,002.11 | .8 |
| 17. Unclaimed Estates | \$4,053.15 | .0 |
| 18. Miscellaneous Receipts— | | |
| (1) Council of Defense | \$540.32 | |
| (2) Fish and Game Commissioner | 43.53 | |
| (3) General Fund Miscellaneous | 1,411.60 | |
| Total | \$1,995.45 | .0 |
| True Receipts | \$13,727,930.10 | 100.0 |
| Plus Refunds and Transfers— | | |
| (1) State Library | \$1.28 | |
| (2) State House Engineer | 33.64 | |
| (3) State Tax | 13.72 | |
| (4) Inheritance Tax | 111.27 | |
| (5) Educational Fund Tax | 5.38 | |
| (6) Purdue University | 420.50 | |
| (7) State Normal | 32.61 | |
| (8) Vocational Taxes | 52.34 | |
| (9) Federal Vocational Aid— | | |
| Interest | 235.24 | |
| (10) Vocational Education | 996.38 | |
| (11) County Agents | 83.33 | |
| (12) Sinking Fund Taxes | 1.15 | |
| (13) Common School Taxes | 18.79 | |
| (14) Fire Marshal | 24.34 | |
| (15) Governor's Emergency Fund | 4.20 | |
| (16) Lieutenant-Governor | 83.33 | |
| (17) Woman's Prison | 43.19 | |
| (18) Governor | 273.17 | |
| (19) Benevolent Tax | 7.68 | |
| Total | \$2,441.54 | |
| | \$13,730,371.64 | |
| Less Purdue Federal Aid | 50,000.00 | |
| Auditor's Net Receipts | \$13,680,371.64 | |
| Amount Available for State Purposes | \$17,093,489.07 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1918

| | | |
|--------------------------------|--------------------------------|----------------|
| 1. Secretary of State | (1) Domestic Corporations— | |
| | —Charters | \$138,136.70 |
| | (2) Foreign Corporations— | |
| | Admissions | 24,262.61 |
| | (3) Domestic Corporations— | |
| | —Reports | 3,470.50 |
| | (4) Foreign Corporations— | |
| | Reports | 639.00 |
| | (5) Miscellaneous Certifi- | |
| | cates | 77.00 |
| | (6) Notary Public Com- | |
| | missions | 4,737.00 |
| | (7) Official Commissions .. | 79.20 |
| | (8) Warrants on Requisi- | |
| | tion | 186.00 |
| | (9) Trade Marks | 55.50 |
| | (10) Fertilizer Licenses | 84.00 |
| | (11) Certified Copies of | |
| | Records | 883.20 |
| | (12) Car Equipment Agree- | |
| | ments | 675.50 |
| | (13) Detective Licenses | 850.00 |
| | (14) Notary Fees—Auto | |
| | Department | 5,527.75 |
| | (15) Sale Court Reports | 2,907.00 |
| | (16) Sale Acts of Legislature | |
| | 68.00 | |
| | (17) Postage—Mailing Acts | |
| | 41.10 | |
| | (18) Commissioners of Deeds | |
| | 20.00 | |
| | Total | \$182,700.06 |
| 2. Automobile Department | (1) Automobile Fees | \$1,298,262.08 |
| | (2) Depository Interest | 16,279.86 |
| | Total | \$1,314,541.94 |
| 3. Auditor of State | (1) Land Fees | \$587.90 |
| | (2) Corporation Fees | 684.00 |
| | (3) Miscellaneous Fees | 8.50 |
| | (4) Insurance Fees | 85,246.70 |
| | (5) Insurance Examiners' | |
| | Fees | 18,434.30 |
| | (6) Bank Examiners' Fees .. | 48,756.05 |
| | (7) Building and Loan Fees .. | 13,747.74 |
| | Total | \$167,465.19 |
| 4. State Superintendent | (1) Manuscript Fees | \$4,911.08 |
| 5. Vocational Department | (1) Federal Aid | \$44,034.97 |
| 6. Adjutant-General | (1) Sale Military Property .. | \$26,987.09 |

| | | |
|----------------------------------|--|-------------|
| 7. Clerk of Supreme Court..... | (1) Supreme Court Fees.... | \$3,686.70 |
| | (2) Appellate Court Fees.... | 5,231.85 |
| Total..... | | \$8,918.55 |
| 8. Board of Health..... | (1) Cold Storage Fees..... | \$410.00 |
| 9. Fish and Game Commissioner | (1) Sale of Fish..... | \$2,788.11 |
| | (2) Resident Hunting and Fishing Licenses..... | 79,862.90 |
| | (3) Non-Resident Hunting Licenses..... | 1,065.00 |
| | (4) Non-Resident Fishing Licenses..... | 3,490.50 |
| | (5) Lake Michigan Fishing Licenses..... | 330.00 |
| | (6) Fines..... | 1,569.92 |
| | (7) Miscellaneous..... | 43.53 |
| Total..... | | \$89,149.96 |
| 10. Gas Inspector..... | (1) Gas Well Fees..... | \$6,815.00 |
| 11. Entomologist..... | (1) Nursery Licenses..... | \$436.00 |
| 12. Forester..... | (1) Sale of Wood..... | \$174.47 |
| 13. Industrial Board..... | (1) License Fees..... | \$14,187.00 |
| | (2) Transcripts..... | 945.65 |
| | (3) Watercraft Inspection.. | 125.00 |
| | (4) Miners' Examination Fees..... | 699.00 |
| Total..... | | \$15,956.65 |
| 14. Public Service Commission... | (1) Authorizing Securities.. | \$20,391.53 |
| | (2) Audits and Appraisals.. | 9,098.25 |
| Total..... | | \$29,489.78 |
| 15. State Library..... | (1) Replacement of Books.. | \$45.40 |
| 16. Veterinarian..... | (1) Rendering Plant Licenses..... | \$4,650.00 |
| | (1) Veterinary Licenses.... | \$1,128.00 |
| 18. Historical Commission..... | (1) Sale of Books..... | \$764.62 |
| 19. State House Superintendent.. | (1) Paper and Junk..... | \$488.16 |
| 20. Board of Pharmacy..... | (1) Examination Fees..... | \$1,074.50 |
| 21. Medical Board..... | (1) Examination Fees..... | \$4,106.00 |
| 22. Embalmers..... | (1) Examination Fees..... | \$1,893.00 |
| 23. Optometrists..... | (1) Examination Fees..... | \$1,103.00 |
| 24. Nurses..... | (1) Examination Fees..... | \$2,950.00 |
| 25. Certified Accountants..... | (1) Examination Fees..... | \$38.18 |
| 26. Council of Defense..... | (1) Miscellaneous Receipts.. | \$540.32 |
| 27. General Receipts..... | (1) Docket Fees—Local Courts..... | \$17,538.93 |
| | (2) Depository Interest.... | 87,794.16 |
| | (3) General Fund Miscellaneous..... | 1,411.60 |

| | | |
|-----------------------------|-----------------------------------|--------------|
| | (4) State Lands—Reclamation..... | 1,215.36 |
| | (5) State Lands—Sale..... | 1,425.50 |
| | (6) Sale Swamp Lands..... | 50.00 |
| | (7) Unclaimed Estates..... | 4,053.15 |
| | (8) Interest on School Fund.. | 574,195.64 |
| | (9) Unclaimed Fees..... | 3,801.75 |
| | (10) Show Licenses..... | 2,181.36 |
| Total..... | | \$693,667.45 |
| 28. Soldiers' Monument..... | (1) Earnings and Sales..... | \$9,898.99 |
| 29. Purdue University..... | (1) Federal Aid..... | \$50,000.00 |
| | (2) Depository Interest.... | 4,481.01 |
| Total..... | | \$54,481.01 |
| 30. Indiana University..... | (1) Depository Interest.... | \$503.35 |
| | (2) Endowment Fund Interest..... | 45,358.07 |
| | (3) College Fund Interest... | 150.89 |
| | (4) Endowment Loan Interest..... | 2.27 |
| | (5) College Fund Loan..... | 332.55 |
| | (6) Permanent Endowment Loan..... | 775.00 |
| Total..... | | \$47,122.13 |
| 31. Normal School..... | (1) Depository Interest.... | \$590.51 |

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|--|-----------------------------|------------------------------|------------------------------|----------------|----------------|
| | | | | | |
| 32. Benevolent and Correctional Institutions | | | | | |
| 1. Soldiers' Home..... | \$1,143.78 | | | \$31,025.00 | \$32,168.78 |
| 2. Orphans' Home..... | 239.81 | | | | 239.81 |
| 3. Tuberculosis Hospital..... | 505.75 | \$35,331.64 | \$1,126.07 | | 36,963.46 |
| 4. Central Hospital..... | 2,971.78 | 13,956.75 | 30,060.49 | | 46,989.02 |
| 5. Eastern Hospital..... | 475.52 | 4,251.50 | 15,058.85 | | 19,785.87 |
| 6. Northern Hospital..... | 582.86 | 7,852.53 | 5,300.28 | | 13,735.67 |
| 7. Southern Hospital..... | 981.08 | 5,043.55 | 637.71 | | 6,662.34 |
| 8. Southeastern Hospital..... | 1,256.18 | 4,971.91 | 3,302.80 | | 9,530.89 |
| 9. Feeble-Minded School..... | 1,098.54 | | 8,410.03 | | 9,508.57 |
| 10. Epileptic Village..... | 3,732.74 | 4,147.54 | 104.00 | | 7,984.28 |
| 11. Girls' School..... | 151.98 | 41,981.78 | | | 42,133.76 |
| 12. Boys' School..... | 467.74 | 57,189.02 | | | 57,656.76 |
| 13. Woman's Prison..... | 5,381.77 | | | | 5,381.77 |
| 14. State Prison..... | 721,191.00 | | | | 721,191.00 |
| 15. Reformatory..... | 242,541.25 | | | | 242,541.25 |
| 16. Penal Farm..... | 22,218.78 | 4,302.92 | | | 26,521.70 |
| 17. School for Deaf..... | 770.05 | 552.61 | | | 1,322.66 |
| 18. School for Blind..... | 241.49 | | | | 241.49 |
| 19. Industrial Aid for Blind..... | 110,879.96 | | | | 110,879.96 |
| Total..... | \$1,116,832.06 | \$179,581.75 | \$64,000.23 | \$31,025.00 | \$1,391,439.04 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$4,107,971.65 |
| Taxes on Property..... | 7,799,739.97 |
| Poll Taxes..... | 404,193.00 |
| Special Taxes..... | 1,304,023.37 |
| Loans..... | 112,002.11 |
| Plus Refunds and Transfers..... | 2,441.54 |

| | |
|------------------------------|-----------------|
| | \$13,730,371.64 |
| Less Purdue Federal Aid..... | 50,000.00 |

Auditor's Net Receipts.....\$13,680,371.64

TABLE V. DISBURSEMENTS—ANALYSIS—1918

1. State Departments

| Department | Salaries | Expenses | | Total |
|--|-------------|------------------------|--|-------------|
| | | Other Than Salaries | | |
| 1. Governor..... | \$12,585.00 | \$1,866.71 | | \$14,451.71 |
| 2. Lieutenant-Governor..... | 1,000.00 | | | 1,000.00 |
| 3. Secretary of State..... | 11,902.00 | 1,629.84 | | 13,531.84 |
| 4. Automobile Department..... | 15,856.75 | 21,688.10 | | 37,544.85 |
| 5. Auditor of State..... | 79,553.29 | 21,073.77 | | 100,627.06 |
| 6. Treasurer of State..... | 11,200.00 | 630.74 | | 11,830.74 |
| 7. Attorney-General..... | 20,025.25 | 6,659.92 | | 26,685.17 |
| 8. State Superintendent..... | 14,100.00 | 4,346.87 | | 18,446.87 |
| 9. Board of Education..... | 7,010.38 | 14,168.15 | | 21,178.53 |
| 10. Vocational Department..... | 13,863.74 | 3,284.04 | | 17,147.78 |
| 11. Adjutant-General..... | 8,863.33 | 678.27 | | 9,541.60 |
| 12. Clerk of Supreme Court..... | 12,212.50 | 1,330.36 | | 13,542.86 |
| 13. Reporter of Supreme Court..... | 10,400.00 | 129.84 | | 10,529.84 |
| 14. Printing Board..... | 4,000.00 | 5,714.37 | | 9,714.37 |
| 15. Election Commission..... | 1,554.00 | | | 1,554.00 |
| 16. Board of Health..... | 51,506.09 | 33,418.79 | | 84,924.88 |
| 17. Oil Inspection Depart- ment..... | 3,263.36 | 307.21 | | 3,570.57 |
| 18. Board of Charities..... | 21,236.03 | 17,330.55 | | 38,566.58 |
| 19. Tax Commission..... | 10,988.58 | 5,046.32 | | 22,034.90 |
| 20. Board of Accounts..... | 45,000.80 | 7,645.94 | | 52,646.74 |
| 21. Geologist..... | 6,823.25 | 1,591.55 | | 8,414.80 |
| 22. Forestry Board..... | 2,920.00 | 1,524.94 | | 4,444.94 |
| 23. Entomologist..... | 10,108.16 | 4,991.65 | | 15,099.81 |
| 24. Gas Inspector..... | 9,190.00 | 769.40 | | 9,959.40 |
| 25. Fish and Game Com- missioner..... | 31,375.00 | 36,379.70 | | 67,754.70 |
| 26. Industrial Board..... | 63,803.30 | 19,843.90 | | 83,647.20 |
| 27. Public Service Com- mission..... | 98,784.49 | 19,988.22 | | 118,772.71 |
| 28. State Library..... | 14,919.82 | 8,733.94 | | 23,653.76 |
| 29. Law Library..... | 2,400.00 | 2,535.47 | | 4,935.47 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|----------------|----------------------|
| 30. Library Commission..... | 6,441.33 | 6,058.67 | 12,500.00 | |
| 31. Legislative Bureau..... | 7,925.46 | 2,264.17 | 10,189.63 | |
| 32. Employment Office..... | 7,200.00 | 1,774.95 | 8,974.95 | |
| 33. Veterinarian..... | 14,394.67 | 4,907.33 | 19,302.00 | |
| 34. Veterinary Board..... | 804.29 | 329.38 | 1,133.67 | |
| 35. Pardon Board..... | 1,800.00 | 643.18 | 2,443.18 | |
| 36. Historical Commission..... | 810.00 | 4,394.94 | 5,204.94 | |
| 37. State House Superinten- dent..... | 20,172.22 | 15,386.26 | 35,558.48 | |
| 38. State House Engineer..... | 6,768.63 | 13,124.92 | 19,893.55 | |
| 39. Supreme Court..... | 34,629.03 | 2,148.53 | 36,777.56 | |
| 40. Appellate Court..... | 43,200.00 | 2,240.88 | 45,440.88 | |
| 41. Lunacy Commission..... | | 81.00 | 81.00 | |
| 42. Pharmacy Board..... | 6,587.87 | 1,580.48 | 8,168.35 | |
| 43. Medical Board..... | 3,150.00 | 1,292.04 | 4,442.04 | |
| 44. Embalmers' Board..... | 1,320.98 | 607.05 | 1,928.03 | |
| 45. Optometry Board..... | 773.64 | 313.12 | 1,086.76 | |
| 46. Nurses' Board..... | 1,054.00 | 822.32 | 1,876.32 | |
| 47. Printing Court Reports..... | | 4,178.52 | 4,178.52 | |
| 48. Departmental Reports..... | | 5,117.06 | 5,117.06 | |
| 49. Printing Year Book..... | | 10,050.25 | 10,050.25 | |
| 50. Fire Marshal..... | 24,713.89 | 10,283.79 | 34,997.68 | |
| 51. Highway Commission..... | 7,581.98 | 6,849.07 | 14,431.05 | |
| Total..... | \$791,773.11 | \$337,756.47 | \$1,129,529.58 | 8.4 |
| 2. Temporary Commissions | | | | |
| 1. Mental Defectives Com- mittee*..... | \$3,716.69 | \$2,758.83 | \$6,475.52 | |
| 2. Council of Defense..... | | 97,482.64 | 97,482.64 | |
| Total..... | \$3,716.69 | \$100,241.47 | \$103,958.16 | .8 |
| 3. Private Associations Receiving State Aid | | | | |
| 1. Horticultural Society..... | | \$4,599.95 | \$4,599.95 | |
| 2. Dairymen's Association..... | | 394.68 | 394.68 | |
| 3. Stock-breeders' Associa- tion..... | | 358.38 | 358.38 | |
| 4. Corn Growers' Associa- tion..... | | 500.00 | 500.00 | |
| 5. Academy of Science..... | | 1,103.04 | 1,103.04 | |
| 6. Historical Society..... | | 300.00 | 300.00 | |
| Total..... | | \$7,256.05 | \$7,256.05 | .0 |

*The Committee on Mental Defectives was first appointed in 1915 to study the problem of mental defectiveness in the state.

4. Non-Departmental Services and Charges

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|--------------|----------------------|
| 1. State Militia..... | | \$196,646.26 | \$196,646.26 | |
| 2. Armories..... | | 7,000.00 | 7,000.00 | |
| 3. Repairs on State House..... | | 136,319.75 | 136,319.75 | |
| 4. Salaries Superior Judges..... | \$58,860.21 | | 58,860.21 | |
| 5. Salaries Circuit Judges..... | 234,500.00 | | 234,500.00 | |
| 6. Salaries Prosecuting Attorneys..... | 33,483.78 | | 33,483.78 | |
| 7. Governor's Mansion..... | | 1,800.00 | 1,800.00 | |
| 8. Glanders..... | | 130.00 | 130.00 | |
| 9. Premiums State Fair..... | | 10,000.00 | 10,000.00 | |
| 10. County Agents..... | 45,174.86 | | 45,174.86 | |
| 11. Automobile Tags and Badges..... | | 48,073.35 | 48,073.35 | |
| 12. Automobile Rebates..... | | 3,252.86 | 3,252.86 | |
| 13. Unclaimed Estates..... | | 162.50 | 162.50 | |
| 14. Registering Soldiers..... | | 6,163.41 | 6,163.41 | |
| 15. Legal Services..... | 500.00 | | 500.00 | |
| 16. Survey State Institutions..... | | 2,385.26 | 2,385.26 | |
| 17. Emergency Fund Com- mittee..... | | 175.55 | 175.55 | |
| Total..... | \$372,518.85 | \$412,108.94 | \$784,627.79 | 5.8 |

5. Schools

| | | | | |
|--------------------------------------|----------------|------------|--|------|
| 1. Common School Apportionment..... | \$3,475,760.82 | | | |
| 2. State Aid for Common Schools..... | | 152,118.58 | | |
| 3. Vocational Training..... | | 118,022.62 | | |
| Total..... | \$3,745,902.02 | | | 27.9 |

6. Universities and Normal School

| | | | | |
|----------------------------|----------------|--|--|------|
| 1. Indiana University..... | \$632,717.05 | | | |
| 2. Purdue University..... | 737,105.29 | | | |
| 3. State Normal..... | 346,523.94 | | | |
| Total..... | \$1,716,346.28 | | | 12.8 |

7. Road Fund

| | | | | |
|---------------------------------|----------------|--|--|-----|
| 1. Apportioned to Counties..... | \$1,235,162.73 | | | 9.2 |
|---------------------------------|----------------|--|--|-----|

8. State Highways

| | | | | |
|----------------------------------|-------------|--|--|----|
| 1. Construction of Highways..... | \$11,454.06 | | | |
| 2. Highway Equipment..... | 766.63 | | | |
| 3. Highway Inspection..... | 504.41 | | | |
| Total..... | \$12,725.10 | | | .1 |

9. State Monuments and Memorials

| Department | Salaries | Expenses | Total | Per Cent of Total |
|--------------------------------------|------------|------------------------|-------------|----------------------|
| | | Other Than Salaries | | |
| 1. Soldiers' Monument | \$5,406.70 | \$7,931.31 | \$13,338.01 | |
| 2. Nancy Hanks Cemetery | 900.00 | 306.20 | 1,206.20 | |
| 3. Tippecanoe Battle Ground | | 225.20 | 225.20 | |
| Total | \$6,306.70 | \$8,462.71 | \$14,769.41 | .1 |

10. Forests, Parks and Hatcheries

| | | | |
|---------------------------|-------------|-------------|----|
| 1. State Parks | \$20,000.00 | \$20,000.00 | |
| 2. State Forests | 2,999.55 | 2,999.55 | |
| 3. State Hatcheries | 25,245.38 | 25,245.38 | |
| Total | \$48,244.93 | \$48,244.93 | .4 |

11. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings and Permanent Improvements | Total | |
|------------------------------------|----------------|---|-----------------|-------|
| | | | | |
| 1. Soldiers' Home | \$187,495.18 | \$4,331.70 | \$191,826.88 | |
| 2. Orphans' Home | 116,722.09 | 955.41 | 117,677.50 | |
| 3. Tuberculosis Hospital | 72,795.30 | 5,706.91 | 78,502.21 | |
| 4. Central Hospital | 420,682.05 | 48,736.19 | 469,418.24 | |
| 5. Eastern Hospital | 183,847.20 | 8,431.78 | 192,278.98 | |
| 6. Northern Hospital | 218,809.17 | 6,294.02 | 225,103.19 | |
| 7. Southern Hospital | 162,212.60 | | 162,212.60 | |
| 8. Southeastern Hospital | 239,047.32 | 58,314.66 | 297,361.98 | |
| 9. Feeble-Minded School | 226,384.72 | 56,513.60 | 282,898.32 | |
| 10. Epileptic Village | 96,309.76 | 31,516.50 | 127,826.26 | |
| 11. Girls' School | 93,451.58 | 43,799.54 | 137,251.12 | |
| 12. Boys' School | 123,619.06 | 32,846.58 | 156,465.64 | |
| 13. Woman's Prison | 32,756.73 | | 32,756.73 | |
| 14. State Prison | 1,175,784.14 | 5,859.90 | 1,181,644.04 | |
| 15. Reformatory | 515,438.72 | 34,907.98 | 550,346.70 | |
| 16. Penal Farm | 134,120.43 | 36,041.09 | 170,161.52 | |
| 17. School for Deaf | 91,804.84 | | 91,804.84 | |
| 18. School for Blind | 45,348.34 | 5,710.97 | 51,059.31 | |
| 19. Industrial Aid for Blind | 125,879.87 | | 125,879.87 | |
| Total | \$4,262,509.16 | \$379,966.83 | \$4,642,475.99 | 34.5 |
| True Disbursements | | | \$13,440,998.04 | 100.0 |
| Plus Refunds and Transfers— | | | | |
| (1) State House Alteration | | \$273.17 | | |
| (2) State Library | | 1.28 | | |
| (3) State House Engineer | | 33.64 | | |
| (4) State Tax | | 13.72 | | |

| | |
|--|----------|
| (5) Inheritance Tax | 111.27 |
| (6) Benevolent Fund Taxes | 7.68 |
| (7) Educational Fund Taxes | 5.38 |
| (8) Purdue University | 420.50 |
| (9) State Normal | 32.61 |
| (10) Vocational Taxes | 52.34 |
| (11) Federal Vocational Aid— Interest | 235.24 |
| (12) Vocational Education | 996.38 |
| (13) County Agents | 83.33 |
| (14) Sinking Fund Taxes | 1.15 |
| (15) Common School Taxes | 18.79 |
| (16) Woman's Prison | 43.19 |
| Total | 2,329.67 |

\$13,443,327.71

Less Purdue Federal Aid

50,000.00

Auditor's Net Disbursements

\$13,393,327.71

Balance, September 30, 1918

\$3,700,161.36

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1918

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1918, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|-------------------------------------|-----------------------------|-------------|
| 1. Governor | \$14,451.71 | |
| 2. Lieutenant-Governor | 1,000.00 | |
| 3. Secretary of State | 13,531.84 | 182,700.06 |
| 4. Automobile Department | 37,544.85 | 37,544.85 |
| 5. Auditor of State | 100,627.06 | 167,465.19 |
| 6. Treasurer of State | 11,830.74 | |
| 7. Attorney-General | 26,685.17 | |
| 8. State Superintendent | 18,446.87 | 4,911.08 |
| 9. Board of Education | 21,178.53 | |
| 10. Vocational Department | 17,147.78 | 8,573.89 |
| 11. Adjutant-General | 9,541.60 | 26,987.09 |
| 12. Clerk of Supreme Court | 13,542.86 | 8,918.55 |
| 13. Reporter of Supreme Court | 10,529.84 | |
| 14. Printing Board | 9,714.37 | |
| 15. Election Commissioners | 1,554.00 | |
| 16. Board of Health | 84,924.88 | 6,036.28 |
| 17. Oil Inspection Department | 3,570.57 | |
| 18. Board of Charities | 38,566.58 | |
| 19. Tax Commission | 22,034.90 | |

| Department | Total Cost of Department | Collections |
|---|-----------------------------|--------------|
| 20. Board of Accounts | 52,646.74 | ..... |
| 21. Geologist | 8,414.80 | ..... |
| 22. Forestry Board | 4,444.94 | 174.47 |
| 23. Entomologist | 15,099.81 | 436.00 |
| 24. Gas Inspector | 9,959.40 | 6,815.00 |
| 25. Fish and Game Commissioner | 67,754.70 | 89,149.96 |
| 26. Industrial Board | 83,647.20 | 15,956.65 |
| 27. Public Service Commission | 118,772.71 | 29,489.78 |
| 28. State Library | 23,653.76 | 45.40 |
| 29. Law Library | 4,935.47 | ..... |
| 30. Library Commission | 12,500.00 | ..... |
| 31. Legislative Bureau | 10,189.63 | ..... |
| 32. Employment Office | 8,974.95 | ..... |
| 33. Veterinarian | 19,302.00 | 4,650.00 |
| 34. Veterinary Board | 1,133.67 | 1,128.00 |
| 35. Pardon Board | 2,443.18 | ..... |
| 36. Historical Commission | 5,204.94 | 764.62 |
| 37. State House Superintendent | 35,558.48 | 488.16 |
| 38. State House Engineer | 19,893.55 | ..... |
| 39. Supreme Court | 36,777.56 | ..... |
| 40. Appellate Court | 45,440.88 | ..... |
| 41. Lunacy Commission | 81.00 | ..... |
| 42. Pharmacy Board | 8,168.35 | 1,074.50 |
| 43. Medical Board | 4,442.04 | 4,106.00 |
| 44. Embalmers' Board | 1,928.03 | 1,893.00 |
| 45. Optometry Board | 1,086.76 | 1,103.00 |
| 46. Nurses' Board | 1,876.32 | 2,950.00 |
| 47. Board Certified Accountants ..... | ..... | 38.18 |
| 48. Printing Court Reports | 4,178.52 | ..... |
| 49. Departmental Reports | 5,117.06 | ..... |
| 50. Printing Year Book | 10,050.25 | ..... |
| 51. Fire Marshal | 34,997.68 | 46,805.46 |
| 52. Highway Commission | 14,431.05 | ..... |
| Total | \$1,129,529.58 | \$650,205.17 |
| | 650,205.17 | |
| Excess of Cost over Collections | \$479,324.41 | |
| 53. General Receipts— | | |
| (1) Insurance Taxes | | \$694,466.76 |
| (2) Transportation Taxes | | 16,422.28 |
| (3) Vessel Tonnage Taxes | | 942.33 |
| (4) Depository Interest | | 87,794.16 |
| (5) Docket Fees | | 17,538.93 |
| (6) General Fund Miscellaneous | | 1,411.60 |
| Total | | \$818,576.06 |
| Less Excess Cost of State Departments | | 479,324.41 |
| Available for General Government Purposes | | \$339,251.65 |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|-----------------|
| 54. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts | | \$9,898.99 |
| (2) Automobile Tags and Rebates | | 51,326.21 |
| (3) State Council of Defense | | 540.32 |
| Total Available for General Government Purposes | | \$401,017.17 |
| 55. General Government Costs— | | |
| (1) Temporary Commissions | \$103,958.16 | |
| (2) Private Associations | 7,256.05 | |
| (3) Non-Departmental Charges | 784,627.79 | |
| (4) State Monuments and Memorials | 14,769.41 | |
| (5) Parks and Recreation | 48,244.93 | |
| Total | | \$958,856.34 |
| Less Amount Available for General Government | | \$401,017.17 |
| Amount to be Paid from Property Taxes on Loans | | \$557,839.17 |
| Amount Received from Loans | | 112,002.11 |
| Amount to be Paid from Property Taxes | | \$445,837.06 |
| Net Assessed Valuation in 1918 | | \$2,124,951,446 |
| Necessary Levy on General Property | 2½c | |
| Amount Produced by 2½c Levy | | \$478,114.00 |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs. | | |
| 1. Schools | \$3,745,902.02 | |
| 2. Universities | 1,716,346.28 | |
| 3. County Road Fund | 1,235,162.73 | |
| 4. State Highways | 12,725.10 | |
| 5. Benevolent Institutions | 4,642,475.99 | |
| Total | | \$11,352,612.12 |

ANALYSIS

For the Fiscal Year ending September 30, 1919

TABLE I. RECEIPTS—SUMMARY—1919

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand October 1, 1918..... | \$3,700,161.36 | |
| 2. Taxes on Property..... | \$7,678,837.48 | 53.9 |
| 3. Poll Taxes..... | 384,782.00 | 2.7 |
| 4. Insurance Taxes..... | 893,982.43 | 6.3 |
| 5. Transportation Taxes..... | 19,892.85 | .1 |
| 6. Vessel Tonnage Taxes..... | 1,385.34 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 3,858.58 | .0 |
| 8. Inheritance Taxes..... | 441,174.35 | 3.1 |
| 9. Depository Interest..... | 115,166.59 | .8 |
| 10. Interest on Invested Funds..... | 641,212.80 | 4.5 |
| 11. Earnings of State Institutions and Property..... | 1,543,671.35 | 10.8 |
| 12. Sale of Property..... | 20,083.01 | .2 |
| 13. Federal Aid..... | 129,452.23 | .9 |
| 14. County Aid..... | 189,110.67 | 1.3 |
| 15. Fees..... | 2,182,209.02 | 15.3 |
| 16. Fines..... | 3,316.11 | .0 |
| 17. Unclaimed Estates..... | 9,251.62 | .1 |
| 18. Miscellaneous Receipts..... | 4,310.17 | .0 |
| True Receipts..... | \$14,261,696.60 | 100.0 |
| Plus Refunds, Transfers and Advance- ments..... | 15,934.35 | |
| | \$14,277,630.95 | |
| Less Purdue Federal Aid..... | 50,000.00 | |
| Less Venereal Disease Federal Aid.. | 2,068.07 | |
| Auditor's Net Receipts..... | \$14,225,562.88 | |
| Amount Available for State Purposes..... | \$17,925,724.24 | |

TABLE II. DISBURSEMENTS—SUMMARY—1919

| | | |
|----------------------------------|----------------|------|
| 1. State Departments..... | \$1,229,489.31 | 8.8 |
| 2. Temporary Commissions..... | 122,452.67 | .9 |
| 3. Private Associations..... | 9,668.28 | .1 |
| 4. Non-Departmental Charges..... | 925,303.10 | 6.6 |
| 5. Interest on Loans..... | 27.11 | .0 |
| 6. Schools..... | 3,861,138.12 | 27.6 |
| 7. Universities..... | 2,031,174.92 | 14.5 |
| 8. Road Fund..... | 1,418,096.00 | 10.1 |
| 9. State Highways..... | 88,848.73 | .6 |
| 10. Monuments and Memorials..... | 15,442.66 | .1 |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 11. Parks and Recreation..... | 38,996.89 | .3 |
| 12. Benevolent Institutions..... | 4,259,324.16 | 30.4 |
| True Disbursements..... | \$13,999,961.95 | 100.0 |
| Plus Refunds, Transfers and Advancements..... | 2,979.02 | |
| True Disbursements..... | \$14,002,940.97 | |
| Less Purdue Federal Aid..... | 50,000.00 | |
| Less Venereal Disease Federal Aid..... | 2,068.07 | |
| Auditor's Net Disbursements..... | \$13,950,872.90 | |
| Balance, September 30, 1919..... | \$3,974,851.34 | |

TABLE III. RECEIPTS—ANALYSIS—1919

| | | |
|-------------------------------------|----------------|------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$850,696.15 | |
| (2) Sinking Fund..... | 1,176.58 | |
| (3) Benevolent Institutions..... | 2,194,113.28 | |
| (4) Common Schools..... | 2,986,608.50 | |
| (5) Educational Institutions..... | 1,535,840.68 | |
| (6) Vocational Education..... | 110,402.29 | |
| Total..... | \$7,678,837.48 | 53.9 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$192,391.00 | |
| (2) Common Schools..... | 192,391.00 | |
| Total..... | \$384,782.00 | 2.7 |
| 3. Insurance Taxes— | | |
| (1) Regular (Auditor of State)..... | \$840,973.46 | |
| (2) Fire Marshal..... | 53,008.97 | |
| Total..... | \$893,982.43 | 6.3 |
| 4. Transportation Taxes..... | \$19,892.85 | .1 |
| 5. Vessel Tonnage Taxes..... | \$1,385.34 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$3,858.58 | .0 |
| 7. Inheritance Taxes..... | \$441,174.35 | 3.1 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$92,371.73 | |
| (2) Purdue University..... | 4,785.97 | |
| (3) Indiana University..... | 1,010.51 | |
| (4) State Normal..... | 424.92 | |
| (5) Automobile Department..... | 16,573.46 | |
| Total..... | \$115,166.59 | .8 |

| | | Per Cent of Total |
|--|----------------|----------------------|
| 9. Interest on Invested Funds— | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$45,358.06 | |
| (2) Common School Fund..... | 595,854.74 | |
| Total..... | \$641,212.80 | 4.5 |
| 10. Earnings of State Institutions and Property— | | |
| (1) Rent of State Lands..... | \$1,440.28 | |
| (2) State Parks..... | 3,747.55 | |
| (3) Soldiers' Monument..... | 10,822.35 | |
| (4) Industrial Aid for Blind..... | 104,134.15 | |
| (5) Rent Blind and Deaf Schools—Cantonments..... | 19,326.32 | |
| (6) Benevolent Institutions..... | 1,404,200.70 | |
| Total..... | \$1,543,671.35 | 10.8 |
| 11. Sale of Property— | | |
| (1) Military Supplies..... | \$12,869.82 | |
| (2) Court Reports..... | 4,106.00 | |
| (3) Acts of Legislature..... | 164.50 | |
| (4) Forestry Board—Wood..... | 48.37 | |
| (5) Conservation Department—Property..... | 47.50 | |
| (6) Fish and Game Commissioner—Confiscated Fur..... | 20.50 | |
| Property..... | 592.96 | |
| (7) Historical Commission—Books..... | 25.00 | |
| (8) State Lands—Reclamation..... | 759.69 | |
| —Swamp Lands..... | 135.00 | |
| Sale..... | 587.50 | |
| (9) State House—Paper and Junk..... | 726.17 | |
| Total..... | \$20,083.01 | .2 |
| 12. Federal Aid— | | |
| (1) Venereal Diseases..... | \$2,068.07 | |
| (2) Purdue University..... | 50,000.00 | |
| (3) Vocational Education..... | 55,659.16 | |
| (4) Soldiers' Home..... | 21,725.00 | |
| Total..... | \$129,452.23 | .9 |
| 13. County Aid— | | |
| (1) Contributions for State Highways..... | \$591.43 | |
| (2) Tubercular Patients—State Sanatorium..... | 34,438.90 | |
| (3) Care of Insane..... | 37,276.37 | |
| (4) Care of Epileptics..... | 3,577.77 | |
| (5) Care of Misdemeanants..... | 113,195.68 | |
| (6) Care of Deaf..... | 35.52 | |
| Total..... | \$189,110.67 | 1.3 |
| 14. Fees— | | |
| (1) Domestic Corporations—Charters..... | \$188,052.92 | |
| (2) Domestic Corporations—Annual Reports... | 3,449.00 | |

| | |
|---|-----------|
| (3) Foreign Corporations—Admission to State.. | 27,386.73 |
| (4) Foreign Corporations—Annual Reports..... | 675.00 |
| (5) Corporations—Filing with Auditor..... | 946.00 |
| (6) Miscellaneous Certificates..... | 73.00 |
| (7) Notary Public Commissions..... | 3,859.00 |
| (8) Official Commissions..... | 606.60 |
| (9) Warrants on Requisition..... | 180.00 |
| (10) Trade Marks..... | 112.50 |
| (11) Fertilizer Licenses..... | 101.00 |
| (12) Certified Copies of Public Records..... | 911.90 |
| (13) Car Equipment Agreements..... | 348.40 |
| (14) Detectives' Licenses..... | 300.00 |
| (15) Notary Public Fees— | |
| Automobile Department..... | 6,521.25 |
| (16) Commissioners of Deeds..... | 5.00 |
| (17) Postage for Mailing Acts of Legislature..... | 45.50 |
| (18) Lobby Licenses..... | 148.00 |
| (19) Land Fees..... | 2,963.00 |
| (20) Miscellaneous Auditor's Fees..... | 4.50 |
| (21) Supreme Court (Docket) Fees..... | 3,275.02 |
| (22) Appellate Court (Docket) Fees..... | 7,841.95 |
| (23) Circuit Courts (Docket) Fees..... | 16,693.42 |
| (24) Manuscript Fees..... | 4,884.09 |
| (25) Cold Storage Fees..... | 400.00 |
| (26) Water Analysis..... | 2,290.00 |
| (27) Resident Hunting and Fishing Licenses..... | 84,774.20 |
| (28) Non-Resident Hunting Licenses..... | 931.50 |
| (29) Non-Resident Fishing Licenses..... | 4,868.60 |
| (30) Lake Michigan Fishing Licenses..... | 480.00 |
| (31) Scientific Permits..... | 11.00 |
| (32) Gas Wells—Plugging..... | 2,700.00 |
| (33) Nursery Licenses..... | 648.15 |
| (34) Industrial Licenses..... | 15,328.00 |
| (35) Transcripts Industrial Board Records..... | 974.00 |
| (36) Water Craft Inspection..... | 185.00 |
| (37) Miners' Examination Fees..... | 398.00 |
| (38) Employment Agencies..... | 494.10 |
| (39) Authorizing Public Utility Securities..... | 24,851.23 |
| (40) Audits and Appraisals of Public Utilities..... | 8,833.26 |
| (41) Rendering Plant Licenses..... | 6,513.00 |
| (42) Veterinary Licenses..... | 40.00 |
| (43) Insurance Examiners' Fees and Expenses.... | 23,073.59 |
| (44) Insurance Fees..... | 93,720.30 |
| (45) Bank Examiners' Fees..... | 31,856.39 |
| (46) Building and Loan Fees..... | 14,932.50 |
| (47) Loan and Credit Fees..... | 20,100.00 |
| (48) Miscellaneous Bank Fees..... | 1,807.20 |
| (49) Certified Public Accountants..... | 11.88 |
| (50) Pharmacists..... | 9,624.00 |
| (51) Physicians and Surgeons..... | 5,158.00 |
| (52) Embalmers..... | 1,769.00 |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| (53) Optometrists..... | 1,062.10 | |
| (54) Nurses..... | 2,090.00 | |
| (55) Automobile Registration Fees..... | 1,545,329.00 | |
| (56) Unclaimed Fees (Local Courts)..... | 5,181.35 | |
| (57) Show Licenses..... | 2,389.89 | |
| Total..... | \$2,182,209.02 | 15.3 |
| 15. Fines— | | |
| (1) State Library—On Books..... | \$6.11 | |
| (2) Fish and Game Fines..... | 3,310.00 | |
| Total..... | \$3,316.11 | .0 |
| 16. Unclaimed Estates..... | \$9,251.62 | .1 |
| 17. Miscellaneous Receipts— | | |
| (1) General Fund Miscellaneous..... | \$1,741.72 | |
| (2) Council of Defense..... | 2,568.45 | |
| Total..... | \$4,310.17 | .0 |
| Grand Total of All Receipts..... | \$14,261,696.60 | 100.0 |
| Plus Refunds, Transfers and Advancements— | | |
| (1) Board of Education..... | \$25.00 | |
| (2) Library..... | 4.94 | |
| (3) Conservation Department..... | 1.35 | |
| (4) Fish and Game Commissioner..... | 159.20 | |
| (5) State Tax..... | 1,716.70 | |
| (6) Taxes Transferred..... | 182.20 | |
| (7) State Normal..... | 310.42 | |
| (8) Vocational Depository Interest..... | 655.28 | |
| (9) Alteration of State House..... | 18.90 | |
| (10) Epileptic Village..... | 21.00 | |
| (11) Emergency Fund..... | 1.53 | |
| (12) Employment Commission..... | 322.55 | |
| (13) Fire Marshal..... | 38.79 | |
| (14) Attorney-General..... | 51.75 | |
| (15) Eastern Hospital..... | 3,461.40 | |
| (16) Northern Hospital..... | 2,250.00 | |
| (17) State Prison..... | 5,020.00 | |
| (18) State Highways..... | 1,656.95 | |
| (19) Orphans' Home..... | 36.39 | |
| Total..... | \$15,934.35 | |
| | \$14,277,630.95 | |
| Less Purdue Federal Aid..... | \$50,000.00 | |
| Less Venereal Disease Federal Aid..... | 2,068.07 | |
| Auditor's Net Receipts..... | \$14,225,562.88 | |
| Amount Available for State Purposes..... | \$17,925,724.24 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1919

| | | |
|-------------------------------|--|----------------|
| 1. Secretary of State..... | (1) Domestic Corporations—Charters..... | \$188,052.92 |
| | (2) Foreign Corporations—Admissions..... | 27,386.73 |
| | (3) Domestic Corporations Reports..... | 3,449.00 |
| | (4) Foreign Corporations—Reports..... | 675.00 |
| | (5) Miscellaneous Certificates..... | 73.00 |
| | (6) Notary Public Commissions..... | 3,859.00 |
| | (7) Official Commissions... | 606.60 |
| | (8) Warrants on Requisition..... | 180.00 |
| | (9) Trade Marks..... | 112.50 |
| | (10) Fertilizer Licenses.... | 101.00 |
| | (11) Certified Copies of Records..... | 911.90 |
| | (12) Sale Court Reports.... | 4,106.00 |
| | (13) Sale Acts of Legislature | 164.50 |
| | (14) Car Equipment Agreements..... | 348.40 |
| | (15) Detectives' Licenses... | 300.00 |
| | (16) Lobby Licenses..... | 148.00 |
| | (17) Commissioners of Deeds | 5.00 |
| | (18) Postage—Acts of Legislature..... | 45.50 |
| | (19) Notary Fees—Automobile Dept..... | 6,521.25 |
| | Total..... | \$237,046.30 |
| 2. Automobile Department..... | (1) Automobile Fees..... | \$1,545,329.00 |
| | (2) Depository Interest... | 16,573.46 |
| | Total..... | \$1,561,902.46 |
| 3. Auditor of State..... | (1) Land Fees..... | \$2,963.00 |
| | (2) Land Rentals..... | 1,440.28 |
| | (3) Corporation Fees..... | 946.00 |
| | (4) Miscellaneous..... | 4.50 |
| | (5) Examiners' Fees and Expenses..... | 23,073.50 |
| | (6) Insurance Fees..... | 93,720.30 |
| | (7) Examination Fees..... | 31,856.39 |
| | (8) Building and Loan Fees | 14,932.50 |

| | | | |
|-----|------|-----------------------------------|--|
| | (9) | Loan and Credit Fees .. | 20,100.00 |
| | (10) | Miscellaneous Bank Fees .. | 1,807.20 |
| | | Total .. | \$190,843.76 |
| 4. | | State Superintendent .. | (1) Manuscript Fees .. \$4,884.09 |
| 5. | | Vocational Department .. | (1) Federal Aid .. \$55,659.16 |
| 6. | | Adjutant-General .. | (1) Sale Military Property .. \$12,869.82 |
| 7. | | Clerk of Supreme Court .. | (1) Supreme Court Fees .. \$3,275.02 |
| | (2) | Appellate Court Fees .. | 7,841.95 |
| | | Total .. | \$11,116.97 |
| 8. | | Board of Health .. | (1) Federal Aid—Venereal Diseases .. \$2,068.07 |
| | (2) | Cold Storage Fees .. | 400.00 |
| | (3) | Water Analysis Fees .. | 2,290.00 |
| | | Total .. | \$4,758.07 |
| 9. | | Forestry Board .. | (1) Wood—State Forest .. \$48.37 |
| 10. | | Gas Inspector .. | (1) Plugging Gas Wells .. \$1,330.00 |
| 11. | | Entomologist .. | (1) Nursery Licenses .. \$118.00 |
| 12. | | Fish and Game Commissioner .. | (1) Resident Hunting and Fishing Licenses .. \$61,278.90 |
| | (2) | Non-Resident Hunting Licenses .. | 750.50 |
| | (3) | Non-Resident Fishing Licenses .. | 434.70 |
| | (4) | Lake Michigan Fishing Licenses .. | 5.00 |
| | (5) | Fines .. | 985.00 |
| | (6) | Scientific Permits .. | 5.00 |
| | (7) | Sale of Property .. | 592.96 |
| | (8) | Confiscated Fur .. | 20.50 |
| | | Total .. | \$64,072.56 |
| 13. | | Conservation Department .. | (1) Resident Hunting and Fishing Licenses .. \$23,495.30 |
| | (2) | Non-Resident Hunting Licenses .. | 181.00 |
| | (3) | Non-Resident Fishing Licenses .. | 4,433.90 |
| | (4) | Lake Michigan Fishing Licenses .. | 475.00 |
| | (5) | Fines .. | 2,325.00 |
| | (6) | Scientific Permits .. | 6.00 |
| | (7) | Sale of Property .. | 47.50 |
| | (8) | Park Receipts .. | 3,747.55 |
| | (9) | Gas Well Fees .. | 1,370.00 |
| | (10) | Nursery Licenses .. | 530.15 |
| | | Total .. | \$36,621.40 |

| | | | |
|-----|------|--------------------------------|---|
| 14. | | Industrial Board .. | (1) License Fees .. \$15,328.00 |
| | (2) | Transcripts .. | 974.00 |
| | (3) | Water Craft Inspection .. | 185.00 |
| | (4) | Miners' Examination Fees .. | 398.00 |
| | | Total .. | \$16,885.00 |
| 15. | | Employment Commission .. | (1) Agency Fees .. \$494.10 |
| 16. | | Public Service Commission .. | (1) Authorizing Securities .. \$24,851.23 |
| | (2) | Audits and Appraisals .. | 8,833.26 |
| | | Total .. | \$33,684.49 |
| 17. | | State Library .. | (1) Replacement of Books .. \$6.11 |
| 18. | | Veterinarian .. | (1) Rendering Plant Licenses .. \$4,575.00 |
| 19. | | Live Stock Sanitary Board .. | (1) Rendering Plant Licenses .. \$1,938.00 |
| | (2) | Veterinary Licenses .. | 40.00 |
| | | Total .. | \$1,978.00 |
| 20. | | Historical Commission .. | (1) Sale of Books .. \$25.00 |
| 21. | | State House Superintendent .. | (1) Sale of Paper and Junk .. \$726.17 |
| 22. | | Board of Pharmacy .. | (1) Examination Fees .. \$9,624.00 |
| 23. | | Medical Board .. | (1) Examination Fees .. \$5,158.00 |
| 24. | | Embalmers' Board .. | (1) Examination Fees .. \$1,769.00 |
| 25. | | Optometry Board .. | (1) Examination Fees .. \$1,062.10 |
| 26. | | Nurses' Board .. | (1) Examination Fees .. \$2,090.00 |
| 27. | | Board Certified Accountants .. | (1) Examination Fees .. \$11.88 |
| 28. | | Council of Defense .. | (1) Miscellaneous .. \$2,568.45 |
| 29. | | Highway Commission .. | (1) County Aid .. \$591.43 |
| 30. | | General Receipts .. | (1) Docket Fees—Local Courts .. \$16,693.42 |
| | (2) | Depository Interest .. | 92,371.73 |
| | (3) | General Fund Miscellaneous .. | 1,741.72 |
| | (4) | State Lands—Reclamation .. | 759.69 |
| | (5) | State Lands—Sale .. | 587.50 |
| | (6) | Swamp Lands .. | 135.00 |
| | (7) | Unclaimed Estates .. | 9,251.62 |
| | (8) | Interest on School Fund .. | 595,854.74 |
| | (9) | Unclaimed Fees .. | 5,181.35 |
| | (10) | Show Licenses .. | 2,389.89 |
| | | Total .. | \$724,966.66 |
| 31. | | Soldiers' Monument .. | (1) Earnings and Sales .. \$10,822.35 |
| 32. | | Blind and Deaf Schools .. | (1) Rent as Cantonments .. \$19,326.32 |
| 33. | | Purdue University .. | (1) Federal Aid .. \$50,000.00 |
| | (2) | Depository Interest .. | 4,785.97 |
| | | Total .. | \$54,785.97 |

| | | |
|-----------------------------|----------------------------------|-------------|
| 34. Indiana University..... | (1) Depository Interest..... | \$1,010.51 |
| | (2) Endowment Fund Interest..... | 45,358.06 |
| | Total..... | \$46,368.57 |
| 35. State Normal..... | (1) Depository Interest..... | \$424.92 |

36. Benevolent and Correctional Institutions

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|-----------------------------------|-----------------------|------------------------|------------------------|-------------|----------------|
| 1. Soldiers' Home..... | \$1,146.34 | | | \$21,725.00 | \$22,871.34 |
| 2. Orphans' Home..... | 210.68 | | | | 210.68 |
| 3. Sanatorium..... | 247.72 | \$34,433.90 | \$1,291.38 | | 35,973.00 |
| 4. Central Hospital..... | 2,219.18 | 13,173.65 | 18,083.61 | | 33,476.44 |
| 5. Eastern Hospital..... | 956.11 | 5,633.00 | 15,804.92 | | 22,394.03 |
| 6. Northern Hospital..... | 714.21 | 8,405.91 | 3,311.50 | | 12,431.62 |
| 7. Southern Hospital..... | 672.90 | 4,466.51 | 724.00 | | 5,863.41 |
| 8. Southeastern Hospital..... | 748.72 | 5,597.30 | 6,799.50 | | 13,145.52 |
| 9. Feeble-Minded School..... | 565.88 | | 9,278.89 | | 9,844.77 |
| 10. Epileptic Village..... | 1,235.30 | 3,577.77 | 417.14 | | 5,230.21 |
| 11. Girls' School..... | 93.87 | 51,370.97 | | | 51,464.84 |
| 12. Boys' School..... | 262.00 | 59,159.82 | | | 59,421.82 |
| 13. Woman's Prison..... | 4,720.22 | | | | 4,720.22 |
| 14. State Prison..... | 1,050,865.82 | | | | 1,050,865.82 |
| 15. Reformatory..... | 246,648.08 | | | | 246,648.08 |
| 16. Penal Farm..... | 36,118.25 | 2,664.89 | | | 38,783.14 |
| 17. School for Deaf..... | 908.97 | 35.52 | | | 944.49 |
| 18. School for Blind..... | 155.51 | | | | 155.51 |
| 19. Industrial Aid for Blind..... | 104,134.15 | | | | 104,134.15 |
| Total..... | \$1,452,623.91 | \$188,519.24 | \$55,710.94 | \$21,725.00 | \$1,718,579.09 |

| | |
|--|-----------------|
| Grand Total Departmental and Institutional Receipts..... | \$4,837,783.57 |
| Taxes on Property..... | 7,678,837.48 |
| Poll Taxes..... | 384,782.00 |
| Special Taxes..... | 1,360,293.55 |
| Total Receipts..... | \$14,261,696.60 |
| Plus Refunds, Transfers and Advancements..... | 15,934.35 |
| | \$14,277,630.95 |
| Less Purdue Federal Aid..... | 50,000.00 |
| Less Venereal Disease Federal Aid..... | 2,068.07 |
| Auditor's Net Receipts..... | \$14,225,562.88 |
| Amount Available for State Purposes..... | \$17,925,724.24 |

TABLE V. DISBURSEMENTS—ANALYSIS—1919

1. State Department

| Department | Salaries | Expenses Other Than Salaries | Total |
|--|-------------|------------------------------------|-------------|
| 1. Governor..... | \$13,051.00 | \$2,561.46 | \$15,612.46 |
| 2. Lieutenant-Governor..... | 1,000.00 | 109.95 | 1,109.95 |
| 3. Secretary of State..... | 12,638.75 | 1,983.47 | 14,622.22 |
| 4. Automobile Department..... | 21,165.24 | 24,255.99 | 45,421.23 |
| 5. Auditor of State..... | 86,936.50 | 27,401.58 | 114,338.08 |
| 6. Treasurer of State..... | 11,500.00 | 685.96 | 12,185.96 |
| 7. Attorney-General..... | 27,708.15 | 5,876.27 | 33,584.42 |
| 8. State Superintendent..... | 15,130.45 | 4,640.01 | 19,770.46 |
| 9. Board of Education..... | 8,333.12 | 14,542.59 | 22,875.71 |
| 10. Vocational Department..... | 13,483.16 | 3,674.61 | 17,157.77 |
| 11. Adjutant-General..... | 9,310.00 | 319.80 | 9,629.80 |
| 12. Clerk of Supreme Court..... | 12,145.58 | 1,597.01 | 13,742.59 |
| 13. Reporter of Supreme Court..... | 10,400.00 | 136.08 | 10,536.08 |
| 14. Printing Board..... | 4,000.00 | 2,421.71 | 6,421.71 |
| 15. Board of Health..... | 63,430.65 | 35,637.08 | 99,067.73 |
| 16. Board of Charities..... | 20,213.45 | 16,995.18 | 37,208.63 |
| 17. Tax Commission..... | 35,112.19 | 10,996.02 | 46,108.21 |
| 18. Board of Accounts..... | 46,928.56 | 4,863.50 | 51,792.06 |
| 19. Forestry Board..... | 1,459.92 | 883.58 | 2,343.50 |
| 20. Entomologist..... | 3,301.60 | 1,711.66 | 5,013.26 |
| 21. Geologist..... | 2,130.00 | 982.46 | 3,112.46 |
| 22. Gas Inspector..... | 2,190.00 | 493.87 | 2,683.87 |
| 23. Fish and Game Commissioner..... | 13,440.00 | 18,949.63 | 32,389.63 |
| 24. Conservation Department..... | 34,906.16 | 22,868.34 | 57,774.50 |
| 25. Industrial Board..... | 65,478.39 | 21,188.97 | 86,667.36 |
| 26. Employment Commission..... | 13,025.12 | 1,397.06 | 14,422.18 |
| 27. Public Service Commission..... | 110,812.76 | 25,162.96 | 135,975.72 |

| Department | Salaries | Expenses Other Than Salaries | Total |
|--|-----------|------------------------------------|-----------|
| 28. Insurance Department..... | 1,350.00 | 161.22 | 1,511.22 |
| 29. Bank Department..... | | 85.00 | 85.00 |
| 30. State Library..... | 14,995.48 | 8,357.65 | 23,353.13 |
| 31. Law Library..... | 3,000.00 | 2,850.94 | 5,850.94 |
| 32. Library Commission..... | 7,420.84 | 5,079.12 | 12,499.96 |
| 33. Legislative Bureau..... | 8,007.20 | 2,707.66 | 10,714.86 |
| 34. Crop Reporting Service..... | | 59.10 | 59.10 |
| 35. Veterinarian..... | 8,668.34 | 4,281.30 | 12,949.64 |
| 36. Veterinary Board..... | 145.00 | 75.67 | 220.67 |
| 37. Live Stock Sanitary Board..... | 8,907.91 | 2,678.23 | 11,586.14 |
| 38. Pardon Board..... | 1,800.00 | 483.87 | 2,283.87 |
| 39. Historical Commission..... | 1,754.35 | 2,917.80 | 4,672.15 |
| 40. State House Superintendent..... | 25,261.13 | 8,771.02 | 34,032.15 |
| 41. State House Engineer..... | 5,555.65 | 16,493.19 | 22,048.84 |
| 42. Supreme Court..... | 36,820.85 | 1,915.80 | 38,736.65 |
| 43. Appellate Court..... | 44,280.00 | 1,861.45 | 46,141.45 |
| 44. Lunacy Commission..... | | 135.00 | 135.90 |
| 45. Board of Pharmacy..... | 5,922.69 | 2,775.90 | 8,698.59 |
| 46. Medical Board..... | 2,300.00 | 1,990.34 | 4,290.34 |
| 47. Embalmers' Board..... | 1,599.23 | 738.06 | 2,337.29 |
| 48. Optometry Board..... | 869.90 | 348.02 | 1,217.92 |
| 49. Nurses' Board..... | 1,289.92 | 1,007.85 | 2,297.77 |
| 50. Printing Court Reports..... | | 4,317.57 | 4,317.57 |
| 51. Printing Year Book..... | | 10,312.98 | 10,312.98 |
| 52. Fire Marshal..... | 24,744.84 | 10,252.28 | 34,997.12 |
| 53. Highway Commission..... | 11,446.72 | 11,124.69 | 22,571.41 |

Total..... \$875,370.80 \$354,118.51 \$1,229,489.31

2. Temporary Commissions

| | |
|----------------------------|--------------|
| 1. Mental Defectives..... | \$2,878.65 |
| 2. Council of Defense..... | \$119,574.02 |

Total..... \$122,452.67

3. Private Associations Receiving State Aid

| | | |
|--|------------|------------|
| 1. Horticultural Society..... | \$5,524.48 | \$5,524.48 |
| 2. Dairymen's Association..... | 500.00 | 500.00 |
| 3. Stock-breeders' Associa- tion..... | 314.98 | 314.98 |
| 4. Corn Growers' Associa- tion..... | 500.00 | 500.00 |
| 5. Academy of Science..... | 1,158.15 | 1,158.15 |
| 6. Grand Army of Republic..... | 1,370.67 | 1,370.67 |
| 7. Historical Society..... | 300.00 | 300.00 |

Total..... \$9,668.28 \$9,668.28

4. Non-Departmental Services and Charges

| Purpose | Salaries | Expenses | | Total | Per Cent of Total |
|---|--------------|------------------------|----------|--------------|----------------------|
| | | Other Than Salaries | Salaries | | |
| 1. State Militia..... | | \$77,230.04 | | \$77,230.04 | |
| 2. Armories..... | | 23,420.39 | | 23,420.39 | |
| 3. Riots..... | | 22,900.50 | | 22,900.50 | |
| 4. Legislature..... | \$81,975.50 | 22,506.91 | | 104,482.41 | |
| 5. Printing Acts of Legislature..... | | 15,049.31 | | 15,049.31 | |
| 6. Repairs on State House..... | | 155,672.52 | | 155,672.52 | |
| 7. Salaries of Superior Judges..... | 60,763.08 | | | 60,763.08 | |
| 8. Salaries of Circuit Judges..... | 237,920.91 | | | 237,920.91 | |
| 9. Salaries of Prosecuting Attorneys..... | 33,751.32 | | | 33,751.32 | |
| 10. Governor's Mansion..... | | 1,800.00 | | 1,800.00 | |
| 11. Tubercular Cattle..... | | 4,358.43 | | 4,358.43 | |
| 12. Glanders..... | | 50.06 | | 50.06 | |
| 13. Premiums State Fair..... | | 10,000.00 | | 10,000.00 | |
| 14. Survey of State Institutions..... | | 407.94 | | 407.94 | |
| 15. Registering Soldiers..... | | 2,664.63 | | 2,664.63 | |
| 16. Sheriffs' Expenses— Escaped Prisoners..... | | 34.24 | | 34.24 | |
| 17. Unclaimed Estates..... | | 34.22 | | 34.22 | |
| 18. County Agents..... | 65,375.53 | | | 65,375.53 | |
| 19. Automobile Tags and Badges..... | | 52,554.12 | | 52,554.12 | |
| 20. Automobile Rebates..... | | 4,097.94 | | 4,097.94 | |
| 21. Election Expenses..... | | 10,420.35 | | 10,420.35 | |
| 22. Specific Appropriations..... | | 38,368.91 | | 38,368.91 | |
| 23. Legal Services..... | 1,125.00 | | | 1,125.00 | |
| 24. Court Costs Oil Appeals..... | | 110.00 | | 110.00 | |
| 25. Expenses Live Stock Con- ference..... | | 255.66 | | 255.66 | |
| 26. Printing Oil Inspection Bureau..... | | 156.00 | | 156.00 | |
| 27. Codifying Bank Laws..... | | 700.00 | | 700.00 | |
| 28. Printing Food Products Data..... | | 209.03 | | 209.03 | |
| 29. Detective Investigations..... | | 1,390.56 | | 1,390.56 | |
| Total..... | \$480,911.34 | \$444,813.84 | | \$925,725.18 | 6.6 |
| 5. Interest on Loans | | | | | |
| 1. Park Commission Note..... | | | \$27.11 | | .0 |
| 6. Schools | | | | | |
| 1. Common School Apportionment..... | | \$3,575,401.03 | | | |
| 2. State Aid for Common Schools..... | | 159,093.36 | | | |
| 3. Vocational Education..... | | 126,643.73 | | | |
| Total..... | | \$3,861,138.12 | | | 27.6 |

7. Universities and Normal School

| Purpose | Salaries | Expenses | | Total | Per Cent of Total |
|--|--------------|--|----------------|--------------|----------------------|
| | | Other Than Salaries | Salaries | | |
| 1. Indiana University..... | | | \$891,013.71 | | |
| 2. Purdue University..... | | | 745,521.48 | | |
| 3. State Normal..... | | | 394,639.73 | | |
| Total..... | | | \$2,031,174.92 | | 14.5 |
| 8. Road Fund | | | | | |
| 1. Apportioned to Counties..... | | | \$1,418,096.00 | | 10.1 |
| 9. State Highways | | | | | |
| 1. Construction of Highways..... | | | \$61,485.72 | | |
| 2. Highway Equipment..... | | | 27,363.01 | | |
| Total..... | | | \$88,848.73 | | .6 |
| 10. State Monuments and Memorials | | | | | |
| 1. Soldiers' Monument..... | | | \$14,009.09 | | |
| 2. Nancy Hanks Cemetery..... | | | 1,198.44 | | |
| 3. Tippecanoe Battle Ground..... | | | 235.13 | | |
| Total..... | | | \$15,442.66 | | .1 |
| 11. Forests, Parks and Hatcheries | | | | | |
| 1. State Parks..... | | | \$15,972.86 | | |
| 2. State Forests..... | | | 4,845.91 | | |
| 3. State Hatcheries..... | | | 18,178.12 | | |
| Total..... | | | \$38,996.89 | | .3 |
| 12. Benevolent and Correctional Institutions | | | | | |
| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | | Total | |
| | | | | | |
| 1. Soldiers' Home..... | \$180,847.55 | | | \$180,847.55 | |
| 2. Orphans' Home..... | 119,579.27 | \$11,447.76 | | 131,027.03 | |
| 3. Sanatorium..... | 91,926.94 | | | 91,926.94 | |
| 4. Central Hospital..... | 517,181.56 | 14,734.26 | | 531,915.82 | |
| 5. Eastern Hospital..... | 247,606.97 | 27,076.76 | | 274,683.73 | |
| 6. Northern Hospital..... | 274,809.97 | 8,151.82 | | 282,961.79 | |
| 7. Southern Hospital..... | 161,392.45 | 500.00 | | 161,892.45 | |
| 8. Southeastern Hospital..... | 266,468.28 | 3,764.78 | | 270,233.06 | |
| 9. Feeble-Minded School..... | 272,004.24 | 4,173.31 | | 276,177.55 | |
| 10. Epileptic Village..... | 93,129.98 | 59,572.37 | | 152,702.35 | |
| 11. Girls' School..... | 112,074.33 | 6,492.52 | | 118,566.85 | |
| 12. Boys' School..... | 139,533.37 | 8,370.18 | | 147,903.55 | |
| 13. Woman's Prison..... | 37,781.02 | 729.70 | | 38,510.72 | |
| 14. State Prison..... | 824,100.73 | 12,477.23 | | 836,577.96 | |

| <i>Institution</i> | <i>Maintenance</i> | <i>Lands, Buildings and Permanent Improvements</i> | <i>Total</i> | <i>Per Cent of Total</i> |
|---|--------------------|--|-----------------|------------------------------|
| 15. Reformatory..... | 351,526.08 | 17,743.56 | 369,269.64 | |
| 16. Penal Farm..... | 124,628.63 | 48,339.08 | 172,967.71 | |
| 17. School for Deaf..... | 56,799.36 | | 56,799.36 | |
| 18. School for Blind..... | 50,582.94 | 6,478.57 | 57,061.51 | |
| 19. Industrial Aid for Blind.. | 107,028.17 | | 107,028.17 | |
| 20. Feeble-Minded Colony... | | 270.42 | 270.42 | |
| Total..... | \$4,029,710.40 | \$230,322.32 | \$4,259,324.16 | 30.4 |
| True Disbursements..... | | | \$13,999,961.95 | 100.0 |
| Plus Refunds, Transfers and Advancements— | | | | |
| (1) Board of Education..... | | \$25.00 | | |
| (2) State Library..... | | 4.94 | | |
| (3) State Tax..... | | 1,716.70 | | |
| (4) Taxes Transferred..... | | 182.20 | | |
| (5) Taxes Refunded..... | | 6.66 | | |
| (6) State Normal..... | | 310.42 | | |
| (7) Vocational Depository Interest | | 655.28 | | |
| (8) Alteration of State House..... | | 18.90 | | |
| (9) Epileptic Village..... | | 21.00 | | |
| (10) Governor..... | | 1.53 | | |
| (11) Orphans' Home..... | | 36.39 | \$2,979.02 | |
| | | | \$14,002,940.97 | |
| Less Purdue Federal Aid..... | | | 50,000.00 | |
| Less Venereal Disease Federal Aid..... | | | 2,068.07 | |
| Auditor's Net Disbursements..... | | | \$13,950,872.90 | |
| Balance, September 30, 1919..... | | | \$3,974,851.34 | |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1919

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1919, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property and other miscellaneous sources.

| <i>Department</i> | <i>Total Cost of Department</i> | <i>Collections</i> |
|-------------------------------|-------------------------------------|--------------------|
| 1. Governor..... | \$15,612.46 | |
| 2. Lieutenant-Governor..... | 1,109.95 | |
| 3. Secretary of State..... | 14,622.22 | \$237,046.30 |
| 4. Automobile Department..... | 45,421.23 | 45,421.23 |
| 5. Auditor of State..... | 114,338.08 | 190,843.76 |
| 6. Treasurer of State..... | 12,185.96 | |
| 7. Attorney-General..... | 33,584.42 | |
| 8. State Superintendent..... | 19,770.46 | 4,884.09 |
| 9. Board of Education..... | 22,875.71 | |

| <i>Department</i> | <i>Total Cost of Department</i> | <i>Collections</i> |
|--------------------------------------|-------------------------------------|--------------------|
| 10. Vocational Department..... | 17,157.77 | 8,578.88 |
| 11. Adjutant-General..... | 9,629.80 | 12,869.82 |
| 12. Clerk of Supreme Court..... | 13,742.59 | 11,116.97 |
| 13. Reporter of Supreme Court..... | 10,536.08 | |
| 14. Printing Board..... | 6,421.71 | |
| 15. Board of Health..... | 99,067.73 | 8,616.65 |
| 16. Board of Charities..... | 37,208.63 | |
| 17. Tax Commission..... | 46,108.21 | |
| 18. Board of Accounts..... | 51,792.06 | |
| 19. Forestry Board..... | 2,343.50 | 48.37 |
| 20. Entomologist..... | 5,013.26 | 118.00 |
| 21. Geologist..... | 3,112.46 | |
| 22. Gas Inspector..... | 2,683.87 | 1,330.00 |
| 23. Fish and Game Commissioner..... | 32,389.63 | 64,072.56 |
| 24. Conservation Department..... | 57,774.50 | 36,621.40 |
| 25. Industrial Board..... | 86,667.36 | 16,885.00 |
| 26. Employment Commission..... | 14,422.18 | 494.10 |
| 27. Public Service Commission..... | 135,975.72 | 33,684.49 |
| 28. Insurance Department..... | 1,511.22 | |
| 29. Bank Department..... | 85.00 | |
| 30. State Library..... | 23,353.13 | 6.11 |
| 31. Law Library..... | 5,850.94 | |
| 32. Library Commission..... | 12,499.96 | |
| 33. Legislative Bureau..... | 10,714.86 | |
| 34. Crop Reporting Service..... | 59.10 | |
| 35. Veterinarian..... | 12,949.64 | 4,575.00 |
| 36. Veterinary Board..... | 220.67 | |
| 37. Live Stock Sanitary Board..... | 11,586.14 | 1,978.00 |
| 38. Pardon Board..... | 2,283.87 | |
| 39. Historical Commission..... | 4,672.15 | 25.00 |
| 40. State House Superintendent..... | 34,032.15 | 726.17 |
| 41. State House Engineer..... | 22,048.84 | |
| 42. Supreme Court..... | 38,736.65 | |
| 43. Appellate Court..... | 46,141.45 | |
| 44. Lunacy Commission..... | 135.00 | |
| 45. Board of Pharmacy..... | 8,698.59 | 9,624.00 |
| 46. Medical Board..... | 4,290.34 | 5,158.00 |
| 47. Embalmers' Board..... | 2,337.29 | 1,769.00 |
| 48. Optometry Board..... | 1,217.92 | 1,062.10 |
| 49. Nurses' Board..... | 2,297.77 | 2,090.00 |
| 50. Board Certified Accountants..... | | 11.88 |
| 51. Printing Court Reports..... | 4,317.57 | |
| 52. Printing Year Book..... | 10,312.98 | |
| 53. Fire Marshal..... | 34,997.12 | 53,008.97 |
| 54. Highway Commission..... | 22,571.41 | |
| Total..... | \$1,229,489.31 | \$752,665.85 |
| | 752,665.85 | |
| Excess Cost over Collections..... | \$476,823.46 | |

| | |
|---|-----------------|
| 55. General Collections— | |
| (1) Insurance Taxes..... | \$840,973.46 |
| (2) Transportation Taxes..... | 19,892.85 |
| (3) Vessel Tonnage Taxes..... | 1,385.34 |
| (4) Depository Interest..... | 92,371.73 |
| (5) Docket Fees..... | 16,693.42 |
| (6) General Fund Miscellaneous..... | 1,741.72 |
| Total..... | \$973,058.52 |
| Less Excess Cost of State Departments..... | 470,823.46 |
| Available for General Government Purposes..... | \$496,235.06 |
| 56. Other Non-Tax Revenue Available— | |
| (1) Soldiers' Monument Receipts..... | \$10,822.35 |
| (2) Automobile Tags and Rebates..... | 56,652.06 |
| (3) Council of Defense..... | 2,568.45 |
| Total Available for General Government Purposes..... | \$566,277.92 |
| 57. General Government Costs— | |
| (1) Temporary Commissions..... | \$122,452.67 |
| (2) Private Associations..... | 9,668.28 |
| (3) Non-Departmental Charges..... | 925,303.10 |
| (4) Payment of Loans..... | 27.11 |
| (5) State Monuments and Memorials..... | 15,442.66 |
| (6) Parks and Recreation..... | 38,996.89 |
| Total..... | \$1,111,890.71 |
| Less Amount Available for General Government..... | \$566,277.92 |
| Amount to be paid from Property Taxes or Loans..... | \$545,612.79 |
| Amount Received from Loans..... | |
| Amount to be Paid from Property Taxes..... | \$545,612.79 |
| Net Assessed Valuation in 1919..... | \$5,701,888,589 |
| Necessary Levy on General Property..... | 1c |
| Amount Produced by 1c levy..... | \$570,189.00 |
| The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs. | |
| 1. Schools..... | \$3,861,138.12 |
| 2. Universities..... | 2,031,174.92 |
| 3. County Road Fund..... | 1,418,096.00 |
| 4. State Highways..... | 88,848.73 |
| 5. Benevolent Institutions..... | 4,259,324.16 |
| Total..... | \$11,658,581.93 |

ANALYSIS

For the Fiscal Year ending September 30, 1920

TABLE I. RECEIPTS—SUMMARY—1920

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand, October 1, 1919..... | \$3,974,851.34 | |
| 2. Taxes on Property..... | \$9,153,459.59 | 52.8 |
| 3. Poll Taxes..... | 392,394.96 | 2.3 |
| 4. Insurance Taxes..... | 1,143,439.98 | 6.6 |
| 5. Transportation Taxes..... | 27,134.86 | .2 |
| 6. Vessel Tonnage Taxes..... | 869.52 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 16,381.69 | .1 |
| 8. Inheritance Taxes..... | 486,546.19 | 2.8 |
| 9. Coal Tonnage Taxes..... | 18,256.39 | .1 |
| 10. Depository Interest..... | 122,980.15 | .7 |
| 11. Interest on Invested Funds..... | 646,143.18 | 3.7 |
| 12. Earnings of State Institutions and Property..... | 1,314,175.21 | 7.6 |
| 13. Sale of Property..... | 26,603.06 | .1 |
| 14. Federal Aid..... | 627,361.81 | 3.6 |
| 15. County Aid..... | 219,166.38 | 1.3 |
| 16. Fees..... | 3,123,202.46 | 18.0 |
| 17. Fines..... | 6,505.70 | .0 |
| 18. Unclaimed Estates..... | 12,750.75 | .1 |
| 19. Miscellaneous Receipts..... | 1,184.56 | .0 |
| True Receipts..... | \$17,338,556.44 | 100.0 |
| Plus Refunds, Transfers and Advancements..... | 4,688.33 | |
| Auditor's Net Receipts..... | \$17,343,244.77 | |
| Amount Available for State Purposes..... | \$21,318,096.11 | |

TABLE II. DISBURSEMENTS—SUMMARY—1920

| | | |
|---|-----------------|-------|
| 1. State Departments..... | \$1,518,660.14 | 9.1 |
| 2. Temporary Commissions..... | 9,070.85 | .0 |
| 3. Private Associations..... | 10,304.79 | .1 |
| 4. Non-Departmental Charges..... | 796,094.62 | 4.7 |
| 5. Investments..... | 330,356.78 | 2.0 |
| 6. Interest on Loans..... | 141.67 | .0 |
| 7. Schools..... | 4,057,379.60 | 24.2 |
| 8. Universities..... | 1,954,753.41 | 11.7 |
| 9. County Road Fund..... | 108,893.29 | .6 |
| 10. State Highways..... | 2,422,025.06 | 14.5 |
| 11. Monuments and Memorials..... | 21,310.87 | .1 |
| 12. Parks and Recreation..... | 47,703.23 | .3 |
| 13. Benevolent Institutions..... | 5,471,429.77 | 32.7 |
| True Disbursements..... | \$16,748,124.08 | 100.0 |
| Plus Refunds, Transfers and Advancements..... | 1,574.66 | |
| Auditor's Net Disbursements..... | \$16,749,698.74 | |
| Balance, September 30, 1920..... | \$4,568,397.37 | |

TABLE III. RECEIPTS—ANALYSIS—1920

(Index figures refer to Notes on page 230)

| | | Per Cent of Total |
|---|----------------|----------------------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$999,493.95 | |
| (2) Benevolent Institutions..... | 2,243,648.24 | |
| (3) Common Schools..... | 3,026,180.78 | |
| (4) Educational Institutions..... | 1,591,873.42 | |
| (5) Vocational Education..... | 113,921.74 | |
| (6) State Highways..... | 1,178,341.46 | |
| Total..... | \$9,153,459.59 | 52.8 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$196,197.48 | |
| (2) Common Schools..... | 196,197.48 | |
| Total..... | \$392,394.96 | 2.3 |
| 3. Insurance Taxes— | | |
| (1) Regular (Insurance Commissioner)..... | \$1,111,092.84 | |
| (2) Fire Marshal..... | 32,347.14 | |
| Total..... | \$1,143,439.98 | 6.6 |
| 4. Transportation Taxes..... | \$27,134.86 | .2 |
| 5. Vessel Tonnage Taxes..... | \$869.52 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$16,381.69 | .1 |
| 7. Inheritance Taxes..... | \$486,546.19 | 2.8 |
| 8. Coal Tonnage Taxes..... | \$18,256.39 | .1 |
| 9. Depository Interest— | | |
| (1) General Fund..... | \$75,476.54 | |
| (2) Purdue University..... | 5,376.68 | |
| (3) Indiana University..... | 1,754.75 | |
| (4) State Normal..... | 475.32 | |
| (5) Vocational Fund..... | 7,013.66 | |
| (6) Automobile Department..... | 32,883.20 | |
| Total..... | \$122,980.15 | .7 |
| 10. Interest on Invested Funds— | | |
| (1) Indiana University—Permanent Endowment Fund..... | \$45,376.91 | |
| (2) Common School Fund..... | 599,402.73 | |
| (3) Vocational Fund—Liberty Bonds..... | 1,363.54 | |
| Total..... | \$646,143.18 | 3.7 |
| 11. Earnings of State Institutions and Property— | | |
| (1) Rent of State Lands..... | \$500.00 | |
| (2) State Parks..... | 6,321.35 | |
| (3) Soldiers' Monument..... | 16,098.30 | |
| (4) Industrial Aid for Blind..... | 114,409.70 | |
| (5) Benevolent Institutions..... | 1,176,845.86 | |
| Total..... | \$1,314,175.21 | 7.6 |

| | | Per Cent of Total |
|---|--------------|----------------------|
| 12. Sale of Property— | | |
| (1) Military Supplies..... | \$15,622.11 | |
| (2) Court Reports..... | 4,877.50 | |
| (3) Acts of Legislature..... | 111.48 | |
| (4) Conservation Department—Property | 893.55 | |
| Confiscated Fur.. | 1,122.05 | |
| (5) College Fund Principal..... | 400.00 | |
| (6) Historical Commission—Books..... | 106.76 | |
| (7) Common School Principal..... | 222.00 | |
| (8) State Lands—Reclamation..... | 894.31 | |
| Sale..... | 1,644.16 | |
| (9) State House—Paper and Junk..... | 709.14 | |
| Total..... | \$26,603.06 | .1 |
| 13. Federal Aid— | | |
| (1) Purdue University..... | \$50,000.00 | |
| (2) Vocational Education..... | 69,867.19 | |
| (3) State Highways..... | 484,999.06 | |
| (4) Soldiers' Home..... | 22,495.56 | |
| Total..... | \$627,361.81 | 3.6 |
| 14. County Aid— | | |
| (1) Contributions for State Highways..... | \$13,607.33 | |
| (2) Tubercular Patients—State Sanatorium..... | 27,231.82 | |
| (3) Care of Insane..... | 44,103.22 | |
| (4) Care of Epileptics..... | 5,300.41 | |
| (5) Care of Misdemeanants..... | 128,789.74 | |
| (6) Care of Deaf..... | 133.86 | |
| Total..... | \$219,166.38 | 1.3 |
| 15. Fees— | | |
| (1) Domestic Corporations—Charters..... | \$367,631.10 | |
| (2) Domestic Corporations—Annual Reports..... | 3,753.00 | |
| (3) Foreign Corporations—Admission to State..... | 52,265.04 | |
| (4) Foreign Corporations—Annual Reports..... | 720.00 | |
| (5) Corporations—Filing with Auditor..... | 1,230.50 | |
| (6) Miscellaneous Certificates..... | 186.00 | |
| (7) Notary Public Commissions..... | 4,331.00 | |
| (8) Official Commissions..... | 107.80 | |
| (9) Warrants on Requisition..... | 243.00 | |
| (10) Trade Marks..... | 181.50 | |
| (11) Fertilizer Licenses..... | 87.00 | |
| (12) Certified Copies of Public Records..... | 1,328.40 | |
| (13) Car Equipment Agreements..... | 889.50 | |
| (14) Detectives' Licenses..... | 550.00 | |
| (15) Lobby Licenses..... | 22.00 | |
| (16) Commissioners of Deeds..... | 25.00 | |
| (17) Postage for Mailing Acts of Legislature..... | 56.17 | |
| (18) Notary Public Fees—Auto Department..... | 8,710.25 | |

| | | Per Cent of Total |
|---|----------------|----------------------|
| (19) Land Fees..... | 944.30 | |
| (20) Supreme Court (Docket) Fees..... | 4,109.50 | |
| (21) Appellate Court (Docket) Fees..... | 8,616.37 | |
| (22) Circuit Courts (Docket) Fees..... | 20,560.35 | |
| (23) Teachers' Examination Fees..... | 3,402.00 | |
| (24) Manuscript Fees..... | 2,429.20 | |
| (25) Cold Storage Fees..... | 410.00 | |
| (26) Water Analysis..... | 5,260.00 | |
| (27) Resident Hunting and Fishing Licenses..... | 107,979.50 | |
| (28) Non-Resident Hunting Licenses..... | 1,395.00 | |
| (29) Non-Resident Fishing Licenses..... | 7,449.60 | |
| (30) Lake Michigan Fishing Licenses..... | 395.00 | |
| (31) Inspection Certificates..... | 980.00 | |
| (32) Scientific Permits..... | 20.00 | |
| (33) Gas Wells—Plugging..... | 3,825.00 | |
| (34) Nursery Licenses..... | 527.00 | |
| (35) Industrial Licenses..... | 14,206.00 | |
| (36) Transcripts Industrial Board Records..... | 806.35 | |
| (37) Water Craft Inspection..... | 190.00 | |
| (38) Miners' Examination Fees..... | 151.00 | |
| (39) Employment Agencies..... | 525.00 | |
| (40) Authorizing Public Utility Securities..... | 70,070.44 | |
| (41) Audits and Appraisals of Public Utilities..... | 36,451.43 | |
| (42) Rendering Plant Licenses..... | 4,540.10 | |
| (43) Veterinary Licenses..... | 606.00 | |
| (44) Inspection of Oil..... | 120,784.35 | |
| (45) Insurance Examiners' Fees and Expenses..... | 13,038.27 | |
| (46) Insurance Fees..... | 110,342.10 | |
| (47) Bank Examiners' Fees..... | 35,759.59 | |
| (48) Building and Loan Fees..... | 12,926.00 | |
| (49) Loan and Credit Fees..... | 26,100.00 | |
| (50) Certified Public Accountants..... | 384.19 | |
| (51) Pharmacists..... | 2,112.00 | |
| (52) Physicians and Surgeons..... | 8,900.00 | |
| (53) Embalmers..... | 2,153.40 | |
| (54) Optometrists..... | 1,228.63 | |
| (55) Nurses..... | 2,830.00 | |
| (56) Automobile Registration Fees..... | 2,024,685.00 | |
| (57) Unclaimed Fees (Local Courts)..... | 8,112.54 | |
| (58) Show Licenses..... | 3,164.99 | |
| (59) Coal Dealers' Licenses..... | 12,515.00 | |
| Total..... | \$3,123,202.46 | 18.0 |
| 16. Fines— | | |
| (1) State Library—On Books..... | 15.70 | |
| (2) Fish and Game Fines..... | 6,490.00 | |
| Total..... | \$6,505.70 | .0 |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 17. Unclaimed Estates | \$12,750.75 | .1 |
| 18. Miscellaneous Receipts— | | |
| (1) General Fund Miscellaneous | \$123.56 | |
| (2) Highway Department | 1,061.00 | |
| Total | \$1,184.56 | .0 |
| True Receipts | \$17,338,556.44 | 100.0 |
| Plus Refunds, Transfers and Advancements— | | |
| (1) Attorney-General | \$1,000.10 | |
| (2) Library | 2.16 | |
| (3) Pardon Board | 3.50 | |
| (4) Purdue University | 10.57 | |
| (5) Indiana University | 10.57 | |
| (6) State Normal | 35.28 | |
| (7) Library Commission | 19.35 | |
| (8) General Fund Tax | 18.87 | |
| (9) Girls' School | 6.82 | |
| (10) State Prison | 841.39 | |
| (11) Sanitary Board | 50.00 | |
| (12) Vocational Tax | 1.89 | |
| (13) School Fund Tax | 49.07 | |
| (14) Deficiency School Fund | 343.99 | |
| (15) Fire Marshal | 57.44 | |
| (16) Highway Tax | 36.81 | |
| (17) Highway Commission | 2,200.52 | |
| Total | \$4,688.33 | |
| Auditor's Net Receipts | \$17,343,244.77 | |
| Amount Available for State Purposes | \$21,318,096.11 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1920

| | | |
|-----------------------------|---|--------------|
| 1. Secretary of State | (1) Domestic Corporations— —Charters | \$367,631.10 |
| | (2) Foreign Corporations— Admissions | 52,265.04 |
| | (3) Domestic Corporations— —Reports | 3,753.00 |
| | (4) Foreign Corporations— Reports | 720.00 |
| | (5) Miscellaneous Certificates | 186.00 |
| | (6) Notary Public Com- missions | 4,331.00 |
| | (7) Official Commissions | 107.80 |
| | (8) Warrants on Requisition | 243.00 |

| | | |
|---------------------------------|---|----------------|
| | (9) Trade Marks | 181.50 |
| | (10) Fertilizer Licenses | 87.00 |
| | (11) Certified Copies of Records | 1,328.40 |
| | (12) Sale Court Reports | 4,877.50 |
| | (13) Sale Acts of Legislature | 111.48 |
| | (14) Car Equipment Agreements | 889.50 |
| | (15) Detectives' Licenses | 550.00 |
| | (16) Lobby Licenses | 22.00 |
| | (17) Commissioners of Deeds | 25.00 |
| | (18) Postage—Acts of Legislature | 56.17 |
| | (19) Notary Public Fees— Auto Dept | 8,710.25 |
| | Total | \$446,075.74 |
| 2. Automobile Department | (1) Automobile Fees | \$2,024,685.00 |
| | (2) Depository Interest | 32,883.20 |
| | Total | \$2,057,568.20 |
| 3. Auditor of State | (1) Land Fees | \$944.30 |
| | (2) Land Rentals | 500.00 |
| | (3) Corporation Fees | 1,230.50 |
| | (4) Examiners' Fees and Expenses | 13,038.27 |
| | (5) Insurance Fees | 110,342.10 |
| | (6) Examination Fees | 35,759.59 |
| | (7) Building and Loan Fees | 12,926.00 |
| | (8) Loan and Credit Fees | 26,100.00 |
| | Total | \$200,840.76 |
| 4. State Superintendent | (1) Teachers' Examination Fees | \$3,402.00 |
| | (2) Manuscript Fees | 2,429.20 |
| | Total | \$5,831.20 |
| 5. Vocational Department | (1) Federal Aid | \$69,867.19 |
| | (2) Depository Interest | 7,013.66 |
| | (3) Interest—Liberty Bonds | 1,363.54 |
| | Total | \$78,244.39 |
| 6. Adjutant-General | (1) Sale Military Property | \$15,622.11 |
| 7. Clerk of Supreme Court | (1) Supreme Court Fees | \$4,109.50 |
| | (2) Appellate Court Fees | 8,616.37 |
| | Total | \$12,725.87 |

| | | |
|----------------------------------|---|--------------|
| 8. Board of Health..... | (1) Cold Storage Fees..... | \$410.00 |
| | (2) Water Analysis Fees.... | 5,260.00 |
| | Total..... | \$5,670.00 |
| 9. Oil Inspection Department... | (1) Inspection of Oil..... | \$120,784.35 |
| 10. Conservation Department.... | (1) Resident Hunting and Fishing Licenses..... | \$107,979.50 |
| | (2) Non-Resident Hunting Licenses..... | 1,395.00 |
| | (3) Non-Resident Fishing Licenses..... | 7,449.60 |
| | (4) Lake Michigan Fishing Licenses..... | 395.00 |
| | (5) Fines..... | 6,490.00 |
| | (6) Inspection Certificates.. | 980.00 |
| | (7) Scientific Permits..... | 20.00 |
| | (8) Sale of Property..... | 893.55 |
| | (9) Confiscated Fur..... | 1,122.05 |
| | (10) Park Receipts..... | 6,321.35 |
| | (11) Gas Well Fees..... | 3,825.00 |
| | (12) Nursery Licenses..... | 527.00 |
| | Total..... | \$137,398.05 |
| 11. Industrial Board..... | (1) License Fees..... | \$14,206.00 |
| | (2) Transcripts..... | 806.35 |
| | (3) Water Craft Inspection.. | 190.00 |
| | (4) Miners' Examination Fees..... | 151.00 |
| | (5) Employment Licenses... | 525.00 |
| | Total..... | \$15,878.35 |
| 12. Public Service Commission... | (1) Authorizing Securities.. | \$70,070.44 |
| | (2) Audits and Appraisals... | 36,451.43 |
| | Total..... | \$106,521.87 |
| 13. State Library..... | (1) Replacement of Books... | \$15.70 |
| 14. Live Stock Sanitary Board... | (1) Rendering Plant Licenses | \$4,540.10 |
| | (2) Veterinary Licenses.... | 606.00 |
| | Total..... | \$5,146.10 |
| 15. Historical Commission..... | (1) Sale of Books..... | \$106.76 |
| 16. State House Superintendent.. | (1) Paper and Junk..... | \$709.14 |
| 17. Board of Pharmacy..... | (1) Examination Fees..... | \$2,112.00 |
| 18. Medical Board..... | (1) Examination Fees..... | \$8,900.00 |
| 19. Embalmers' Board..... | (1) Examination Fees..... | \$2,153.40 |
| 20. Optometry Board..... | (1) Examination Fees..... | \$1,228.63 |
| 21. Nurses' Board..... | (1) Examination Fees..... | \$2,830.00 |

| | | |
|-----------------------------------|---|--------------|
| 22. Board Certified Accountants.. | (1) Examination Fees..... | \$384.19 |
| 23. Highway Commission..... | (1) Federal Aid..... | \$484,999.06 |
| | (2) Miscellaneous..... | 1,061.00 |
| | (3) County Aid..... | 13,607.33 |
| | Total..... | \$499,667.39 |
| 24. Coal and Food Commission... | (1) Coal Dealers' Licenses. | \$12,515.00 |
| 25. General Receipts..... | (1) College Fund Principal. | \$400.00 |
| | (2) Common School Fund Principal..... | 222.00 |
| | (3) Docket Fees—Local Courts..... | 20,560.35 |
| | (4) Depository Interest... | 75,476.54 |
| | (5) General Fund, Miscel- laneous..... | 123.56 |
| | (6) State Lands—Reclama- tion..... | 894.31 |
| | (7) State Lands—Sale..... | 1,644.16 |
| | (8) Unclaimed Estates.... | 12,750.75 |
| | (9) Interest on School Fund | 599,402.73 |
| | (10) Unclaimed Fees..... | 8,112.54 |
| | (11) Show Licenses..... | 3,164.99 |
| | Total..... | \$722,751.93 |
| 26. Soldiers' Monument..... | (1) Earnings and Sales.... | \$16,098.30 |
| 27. Purdue University..... | (1) Federal Aid..... | \$50,000.00 |
| | (2) Depository Interest... | 5,376.68 |
| | Total..... | \$55,376.68 |
| 28. Indiana University..... | (1) Depository Interest... | \$1,754.75 |
| | (2) Endowment Fund Interest..... | 45,376.91 |
| | Total..... | \$47,131.66 |
| 29. State Normal..... | (1) Depository Interest... | \$475.32 |

| 30. Benevolent and Correctional Institutions | | | | |
|--|-----------------------|------------------------|------------------------|----------------------------|
| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Total |
| 1. Soldiers' Home..... | \$1,097.60 | | | \$23,593.16 |
| 2. Orphans' Home..... | 219.57 | | | 219.57 |
| 3. Sanatorium..... | 113.35 | \$27,231.82 | \$1,682.77 | 29,027.94 |
| 4. Central Hospital..... | 3,066.15 | 16,678.40 | 17,129.45 | 36,874.00 |
| 5. Eastern Hospital..... | 2,297.13 | 5,665.70 | 15,170.90 | 23,133.73 |
| 6. Northern Hospital..... | 1,169.37 | 8,690.10 | 3,935.89 | 13,795.36 |
| 7. Southern Hospital..... | 341.17 | 6,597.57 | 268.00 | 7,206.74 |
| 8. Southeastern Hospital..... | 1,212.72 | 6,471.45 | 10,337.18 | 18,021.35 |
| 9. Feeble-Minded School..... | 1,677.57 | | 11,066.85 | 12,744.42 |
| 10. Epileptic Village..... | 1,353.34 | 5,300.41 | 418.28 | 7,072.03 |
| 11. Girls' School..... | 120.73 | 57,271.18 | | 57,391.91 |
| 12. Boys' School..... | 508.53 | 68,536.86 | | 69,045.39 |
| 13. Woman's Prison..... | 4,611.75 | | | 4,611.75 |
| 14. State Prison..... | 661,220.85 | | | 661,220.85 |
| 15. Reformatory..... | 353,560.37 | | | 353,560.37 |
| 16. Penal Farm..... | 80,489.01 | 2,981.70 | | 83,470.71 |
| 17. School for Deaf..... | 1,255.81 | 133.86 | | 1,389.67 |
| 18. School for Blind..... | 264.71 | | | 264.71 |
| 19. Industrial Aid for Blind..... | 114,409.70 | | | 114,409.70 |
| 20. Feeble-Minded Colony..... | 2,256.81 | | | 2,256.81 |
| Total..... | \$1,231,246.24 | \$205,559.05 | \$60,009.32 | \$22,495.86 \$1,519,310.17 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$6,100,073.26 |
| Taxes on Property..... | 9,153,459.59 |
| Poll Taxes..... | 392,394.96 |
| Special Taxes..... | 1,692,628.63 |

| | |
|---|-----------------|
| True Receipts..... | \$17,338,556.44 |
| Plus Refunds, Transfers and Advancements..... | 4,688.33 |

Auditor's Net Receipts.....\$17,343,244.77

TABLE V. DISBURSEMENTS—ANALYSIS—1920

1. State Departments

| Department | Salaries | Expenses | Total |
|------------------------------------|-------------|---------------------|-------------|
| | | Other Than Salaries | |
| 1. Governor..... | \$13,525.00 | \$2,137.21 | \$15,662.21 |
| 2. Lieutenant-Governor..... | 1,000.00 | | 1,000.00 |
| 3. Secretary of State..... | 13,161.81 | 3,220.84 | 16,382.65 |
| 4. Automobile Department..... | 24,401.42 | 32,681.64 | 57,083.06 |
| 5. Auditor of State..... | 86,732.45 | 23,487.16 | 110,219.61 |
| 6. Treasurer of State..... | 11,500.00 | 588.41 | 12,088.41 |
| 7. Attorney-General..... | 29,500.00 | 4,681.25 | 34,181.25 |
| 8. State Superintendent..... | 19,233.95 | 8,373.27 | 27,607.22 |
| 9. Board of Education..... | 4,698.49 | 6,009.05 | 10,707.54 |
| 10. Vocational Department..... | 17,902.97 | 3,094.85 | 20,997.82 |
| 11. Adjutant-General..... | 8,700.00 | 824.00 | 9,524.00 |
| 12. Clerk of Supreme Court..... | 12,200.00 | 1,651.65 | 13,851.65 |
| 13. Reporter of Supreme Court..... | 10,650.00 | 133.89 | 10,783.89 |
| 14. Printing Board..... | 4,000.00 | 2,746.06 | 6,746.06 |
| 15. Board of Health..... | 91,150.00 | 50,699.18 | 141,849.18 |
| 16. Oil Inspection Department..... | 44,483.79 | 22,035.18 | 66,518.97 |
| 17. Board of Charities..... | 23,112.30 | 19,113.10 | 42,225.40 |
| 18. Tax Commission..... | 64,385.46 | 14,710.91 | 79,096.37 |
| 19. Board of Accounts..... | 27,649.33 | 2,478.96 | 30,128.29 |
| 20. Conservation Department..... | 80,279.76 | 57,655.60 | 137,935.36 |
| 21. Industrial Board..... | 70,778.11 | 31,083.52 | 101,861.63 |
| 22. Employment Commission..... | 23,860.15 | 2,411.74 | 26,271.89 |
| 23. Public Service Commission..... | 125,961.25 | 34,179.33 | 160,140.58 |
| 24. Insurance Department..... | 4,158.35 | 985.23 | 5,143.58 |
| 25. State Library..... | 18,117.34 | 13,385.28 | 31,502.62 |
| 26. Law Library..... | 3,000.00 | 3,317.26 | 6,317.26 |
| 27. Library Commission..... | 7,226.92 | 6,292.43 | 13,519.35 |
| 28. Legislative Bureau..... | 9,296.03 | 2,144.88 | 11,440.91 |
| 29. Crop Reporting Service..... | | 144.66 | 144.66 |
| 30. Live Stock Sanitary Board..... | 25,334.05 | 9,588.54 | 34,922.59 |
| 31. Pardon Board..... | 1,830.00 | 579.16 | 2,409.16 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|----------------|------------------------------------|----------------|----------------------|
| 32. Historical Commission... | 5,118.56 | 4,735.98 | 9,854.54 | |
| 33. State House Superintendent..... | 39,181.52 | 37,358.40 | 76,539.92 | |
| 34. Supreme Court..... | 36,686.67 | 1,730.07 | 38,416.74 | |
| 35. Appellate Court..... | 44,970.00 | 1,788.65 | 46,758.65 | |
| 36. Memorial Art Commission..... | | 51.21 | 51.21 | |
| 37. Lunacy Commission..... | | 90.00 | 90.00 | |
| 38. Board of Pharmacy..... | 4,304.95 | 993.35 | 5,298.30 | |
| 39. Medical Board..... | 5,050.00 | 1,412.29 | 6,462.29 | |
| 40. Embalmers' Board..... | 1,346.93 | 621.59 | 1,968.52 | |
| 41. Optometry Board..... | 1,116.39 | 444.72 | 1,561.11 | |
| 42. Nurses' Board..... | 1,246.35 | 972.39 | 2,218.74 | |
| 43. Printing Court Reports..... | | 9,068.22 | 9,068.22 | |
| 44. Printing Year Book..... | | 17,498.30 | 17,498.30 | |
| 45. Fire Marshal..... | 25,825.31 | 13,270.78 | 39,096.09 | |
| 46. Highway Commission..... | 12,450.52 | 13,063.82 | 25,514.34 | |
| Total..... | \$1,055,126.13 | \$463,534.01 | \$1,518,660.14 | 9.1 |
| 2. Temporary Commissions | | | | |
| 1. Coal and Food Commission*..... | | | \$8,949.00 | |
| 2. Mental Defectives Committee..... | | | 121.85 | |
| Total..... | | | \$9,070.85 | .0 |
| 3. Private Associations Receiving State Aid | | | | |
| 1. Horticultural Society..... | | \$5,382.36 | \$5,382.36 | |
| 2. Dairymen's Association..... | | 500.00 | 500.00 | |
| 3. Stock-breeders' Association..... | | 483.29 | 483.29 | |
| 4. Corn Growers' Association..... | | 1,000.00 | 1,000.00 | |
| 5. Academy of Science..... | | 941.37 | 941.37 | |
| 6. Grand Army of Republic..... | | 1,997.77 | 1,997.77 | |
| Total..... | | \$10,304.79 | \$10,304.79 | .1 |
| 4. Non-Departmental Services and Charges | | | | |
| 1. State Militia..... | | \$48,842.74 | \$48,842.74 | |
| 2. Riot..... | | 110,172.61 | 110,172.61 | |
| 3. Legislature..... | \$21,613.10 | 17,379.77 | 38,992.87 | |
| 4. Repairs on State House..... | | 22,771.23 | 22,771.23 | |
| 5. Salaries of Superior Judges..... | 63,000.00 | | 63,000.00 | |
| 6. Salaries of Circuit Judges..... | 241,500.00 | | 241,500.00 | |
| 7. Salaries of Prosecuting Attorneys..... | 33,997.31 | | 33,997.31 | |

*The Coal and Food Commission was created in 1920 to regulate the supply, distribution, and price of coal. The act expired on March 31, 1921. (Acts 1920, p. 142)

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|----------------|----------------------|
| 8. Governor's Mansion..... | | 1,800.00 | 1,800.00 | |
| 9. Tubercular Cattle..... | | 29,141.16 | 29,141.16 | |
| 10. Foot and Mouth Disease..... | | 300.00 | 300.00 | |
| 11. Premiums State Fair..... | | 10,000.00 | 10,000.00 | |
| 12. Survey of State Institutions..... | | 823.84 | 823.84 | |
| 13. Sheriffs' Expenses— Escaped Prisoners..... | | 660.50 | 660.50 | |
| 14. Sale of State Lands..... | | 579.50 | 579.50 | |
| 15. County Agents..... | 69,498.67 | | 69,498.67 | |
| 16. Automobile Tags and Badges..... | | 62,812.20 | 62,812.20 | |
| 17. Automobile Rebates..... | | 8,365.70 | 8,365.70 | |
| 18. Specific Appropriations..... | | 46,366.92 | 46,366.92 | |
| 19. Legal Services..... | 975.00 | | 975.00 | |
| 20. Fish and Game Fee Returned..... | | 15.50 | 15.50 | |
| 21. Securing Furniture Con- tract for State..... | | 656.11 | 656.11 | |
| 22. Take-All Disease Expense..... | | 1,247.00 | 1,247.00 | |
| 23. Actuary Report— Teachers' Pension..... | 2,500.00 | 132.36 | 2,632.36 | |
| 24. Attorney—Legislature..... | 500.00 | | 500.00 | |
| 25. Election Expenses..... | | 443.40 | 443.40 | |
| Total..... | \$433,584.08 | \$362,510.54 | \$796,094.62 | 4.7 |
| 5. Investments | | | | |
| 1. Vocational Fund—Liberty Bonds..... | | \$205,162.33 | \$205,162.33 | |
| 2. Sinking Fund—Liberty Bonds..... | | 85,481.90 | 85,481.90 | |
| 3. Common School Fund Apportioned..... | | 31,151.44 | 31,151.44 | |
| 4. Endowment Fund Apportioned..... | | 8,561.11 | 8,561.11 | |
| Total..... | | \$330,356.78 | \$330,356.78 | 2.0 |
| 6. Interest on Loans | | | | |
| 1. State Loans—Purchase of Land..... | | \$141.67 | \$141.67 | .0 |
| 7. Schools | | | | |
| 1. Common School Apportionment..... | | \$3,567,967.84 | \$3,567,967.84 | |
| 2. State Aid for Common Schools..... | | 264,205.44 | 264,205.44 | |
| 3. Vocational Training..... | | 225,206.32 | 225,206.32 | |
| Total..... | | \$4,057,379.60 | \$4,057,379.60 | 24.2 |

8. Universities and Normal School

| Department | Expenses | | Total | Per Cent of Total |
|-----------------------------|----------|------------------------|----------------|----------------------|
| | Salaries | Other Than Salaries | | |
| 1. Indiana University | | | \$748,504.20 | |
| 2. Purdue University | | | 866,983.80 | |
| 3. State Normal | | | 339,265.41 | |
| Total | | | \$1,954,753.41 | 11.7 |

9. Road Fund

| | | |
|----------------------------------|--------------|----|
| 1. Apportioned to Counties | \$108,893.29 | .6 |
|----------------------------------|--------------|----|

10. State Highways

| | | |
|-----------------------------------|----------------|------|
| 1. Construction of Highways | \$1,612,874.26 | |
| 2. Maintenance of Highways | 541,948.19 | |
| 3. Highway Equipment | 267,202.61 | |
| Total | \$2,422,025.06 | 14.5 |

11. State Monuments and Memorials

| | | | |
|-----------------------------------|-------------|-------------|----|
| 1. Soldiers' Monument | \$18,571.87 | \$18,571.87 | |
| 2. Nancy Hanks Cemetery | 2,200.00 | 2,200.00 | |
| 3. Tippecanoe Battle Ground | 539.00 | 539.00 | |
| Total | \$21,310.87 | \$21,310.87 | .1 |

12. Forests, Parks, and Hatcheries

| | | |
|---------------------------|-------------|----|
| 1. State Parks | \$19,670.30 | |
| 2. State Forests | 1,022.98 | |
| 3. State Hatcheries | 27,009.95 | |
| Total | \$47,703.23 | .3 |

13. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | | Total |
|--------------------------------|--------------|--|--|--------------|
| | | | | |
| 1. Soldiers' Home | \$253,475.24 | \$7,439.43 | | \$260,914.67 |
| 2. Orphans' Home | 140,382.61 | 701.67 | | 141,084.28 |
| 3. Sanatorium | 99,594.76 | 17,571.14 | | 117,165.90 |
| 4. Central Hospital | 545,145.94 | 46,486.12 | | 591,632.06 |
| 5. Eastern Hospital | 249,916.22 | 66,469.76 | | 316,385.98 |
| 6. Northern Hospital | 291,489.66 | 45,194.87 | | 336,684.53 |
| 7. Southern Hospital | 177,986.41 | 170,629.50 | | 348,615.91 |
| 8. Southeastern Hospital | 301,698.86 | 28,898.04 | | 330,596.90 |
| 9. Feeble-Minded School | 298,927.07 | 11,756.18 | | 310,683.25 |
| 10. Epileptic Village | 123,099.82 | 80,922.08 | | 204,021.90 |

| Institution | Maintenance | Lands, Buildings and Permanent Improvements | | Total | Per Cent of Total |
|------------------------------------|-------------|---|--|------------|----------------------|
| | | | | | |
| 11. Girls' School | 128,834.15 | 4,691.22 | | 133,525.37 | |
| 12. Boys' School | 154,761.37 | 35,288.49 | | 190,049.86 | |
| 13. Woman's Prison | 38,676.90 | 943.32 | | 39,620.22 | |
| 14. State Prison | 925,480.40 | 13,625.12 | | 939,105.52 | |
| 15. Reformatory | 486,992.65 | 55,872.04 | | 542,864.69 | |
| 16. Penal Farm | 126,793.25 | 13,552.03 | | 140,345.28 | |
| 17. School for Deaf | 123,857.69 | 138.77 | | 123,996.46 | |
| 18. School for Blind | 55,730.50 | 198.42 | | 55,928.92 | |
| 19. Industrial Aid for Blind | 132,364.38 | | | 132,364.38 | |
| 20. Feeble-Minded Colony | | 215,843.69 | | 215,843.69 | |

| | | | | |
|--------------------------|----------------|--------------|-----------------|-------|
| Total | \$4,655,207.88 | \$816,221.89 | \$5,471,429.77 | 32.7 |
| True Disbursements | | | \$16,748,124.08 | 100.0 |

Plus Refunds, Transfers and Advancements—

| | |
|-----------------------------------|------------|
| (1) Attorney-General | \$1,000.10 |
| (2) State Library | 2.16 |
| (3) Pardon Board | 3.50 |
| (4) Purdue University | 10.57 |
| (5) Indiana University | 10.57 |
| (6) State Normal | 35.28 |
| (7) General Fund Tax | 18.87 |
| (8) Tax Refunded | 11.85 |
| (9) Sanitary Board | 50.00 |
| (10) Vocational Tax | 1.89 |
| (11) School Fund Tax | 49.07 |
| (12) Deficiency School Fund | 343.99 |
| (13) Highway Tax | 36.81 |

| | |
|-----------------------------------|-----------------|
| Total | \$1,574.66 |
| Auditor's Net Disbursements | \$16,749,698.74 |
| Balance, September 30, 1920 | \$4,568,397.37 |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1920

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1920, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|--------------------------------|-----------------------------|-------------|
| 1. Governor | \$15,662.21 | |
| 2. Lieutenant-Governor | 1,000.00 | |
| 3. Secretary of State | 16,382.65 | 446,075.74 |
| 4. Automobile Department | 57,083.06 | 57,083.06 |

| Department | Total Cost of Department | Collections |
|---------------------------------|-----------------------------|----------------|
| 5. Auditor of State | 110,219.61 | 200,840.76 |
| 6. Treasurer of State | 12,088.41 | |
| 7. Attorney-General | 34,181.25 | |
| 8. State Superintendent | 27,607.22 | 5,831.20 |
| 9. Board of Education | 10,707.54 | |
| 10. Vocational Department | 20,997.82 | 10,498.91 |
| 11. Adjutant-General | 9,524.00 | 15,622.11 |
| 12. Clerk of Supreme Court | 13,851.65 | 12,725.87 |
| 13. Reporter of Supreme Court | 10,783.89 | |
| 14. Printing Board | 6,746.06 | |
| 15. Board of Health | 141,849.18 | 22,051.69 |
| 16. Oil Inspection Department | 66,518.97 | 120,784.35 |
| 17. Board of Charities | 42,225.40 | |
| 18. Tax Commission | 79,096.37 | |
| 19. Board of Accounts | 30,128.29 | |
| 20. Conservation Department | 137,935.36 | 137,398.05 |
| 21. Industrial Board | 101,861.63 | 15,878.35 |
| 22. Employment Commission | 26,271.89 | |
| 23. Public Service Commission | 160,140.58 | 106,521.87 |
| 24. Insurance Department | 5,143.58 | |
| 25. State Library | 31,502.02 | 15.70 |
| 26. Law Library | 6,317.26 | |
| 27. Library Commission | 13,519.35 | |
| 28. Legislative Bureau | 11,440.91 | |
| 29. Crop Reporting Service | 144.66 | |
| 30. Live Stock Sanitary Board | 34,922.59 | 5,146.10 |
| 31. Pardon Board | 2,409.16 | |
| 32. Historical Commission | 9,854.54 | 106.76 |
| 33. State House Superintendent | 76,539.92 | 709.14 |
| 34. Supreme Court | 38,416.74 | |
| 35. Appellate Court | 46,758.65 | |
| 36. Memorial Art Commission | 51.21 | |
| 37. Lunacy Commission | 90.00 | |
| 38. Board of Pharmacy | 5,298.30 | 2,112.00 |
| 39. Medical Board | 6,462.29 | 8,900.00 |
| 40. Embalmers' Board | 1,968.52 | 2,153.40 |
| 41. Optometry Board | 1,561.11 | 1,228.63 |
| 42. Nurses' Board | 2,218.74 | 2,830.00 |
| 43. Board Certified Accountants | | 384.19 |
| 44. Printing Court Reports | 9,068.22 | |
| 45. Printing Year Book | 17,498.30 | |
| 46. Fire Marshal | 39,096.09 | 32,347.14 |
| 47. Highway Commission | 25,514.34 | |
| Total | \$1,518,660.14 | \$1,207,245.02 |
| Excess Cost over Collections | \$311,415.12 | |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|-----------------|
| 48. General Collections— | | |
| (1) Insurance Taxes | | \$1,111,092.84 |
| (2) Transportation Taxes | | 27,134.86 |
| (3) Vessel Tonnage Taxes | | 869.52 |
| (4) Depository Interest | | 75,476.54 |
| (5) Docket Fees | | 20,560.35 |
| (6) General Fund Miscellaneous | | 123.56 |
| Total | | \$1,235,257.67 |
| Less Excess Cost of State Departments | | \$311,415.12 |
| Available for General Government Purposes | | \$923,842.55 |
| 49. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts | | \$16,098.30 |
| (2) Automobile Tags and Rebates | | 71,177.90 |
| (3) Coal Tonnage Taxes | | 18,256.39 |
| (4) Coal Dealers' License Fees | | 12,515.00 |
| Total Available for General Government Purposes | | \$1,041,890.14 |
| 50. General Government Costs— | | |
| (1) Temporary Commissions | \$9,070.85 | |
| (2) Private Associations | 10,304.79 | |
| (3) Non-Departmental Charges | 796,094.62 | |
| (4) Interest on Loans | 141.67 | |
| (5) Monuments and Memorials | 21,310.87 | |
| (6) Parks and Recreation | 47,703.23 | |
| Total | \$884,626.03 | |
| Excess of Revenue over General Government Costs | | \$157,264.11 |
| Amount to be Paid from Property Taxes or Loans | | |
| Amount Received from Loans | | |
| Amount to be Paid from Property Taxes | | |
| Net Assessed Valuation in 1920 | | \$5,701,888,589 |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs. | | |
| 1. Investments | \$330,356.78 | |
| 2. Schools | 4,057,379.60 | |
| 3. Universities | 1,954,753.41 | |
| 4. County Road Fund | 108,893.29 | |
| 5. State Highways | 2,422,025.06 | |
| 6. Benevolent Institutions | 5,471,429.77 | |
| Total | \$14,344,837.91 | |

ANALYSIS

For the Fiscal Year ending September 30, 1921

TABLE I. RECEIPTS—SUMMARY—1921

| | | Per Cent of Total |
|--|-----------------|----------------------|
| 1. Balance on Hand, October 1, 1920 | \$4,568,397.37 | |
| 2. Taxes on Property | \$10,818,148.32 | 50.1 |
| 3. Poll Taxes | 360,091.46 | 1.7 |
| 4. Insurance Taxes | 1,209,013.30 | 5.6 |
| 5. Transportation Taxes | 39,974.39 | .2 |
| 6. Vessel Tonnage Taxes | 1,316.60 | .0 |
| 7. Dog Taxes (Hydrophobia) | 20,955.95 | .1 |
| 8. Inheritance Taxes | 653,154.75 | 3.0 |
| 9. Coal Tonnage Taxes | 73,278.86 | .3 |
| 10. Depository Interest | 109,808.01 | .5 |
| 11. Interest on Invested Funds | 689,002.47 | 3.2 |
| 12. Earnings of State Institutions and Property | 982,063.16 | 4.6 |
| 13. Sale of Property | 845,675.80 | 3.9 |
| 14. Federal Aid | 1,632,279.26 | 7.6 |
| 15. County Aid | 216,460.22 | 1.0 |
| 16. Fees | 3,861,245.39 | 17.9 |
| 17. Fines | 6,356.37 | .0 |
| 18. Premiums on Teachers' Insurance | 2,694.04 | .0 |
| 19. Unclaimed Estates | 3,696.97 | .0 |
| 20. Miscellaneous Receipts | 71,090.93 | .3 |
| True Receipts | \$21,596,306.25 | 100.0 |
| Plus Refunds, Transfers, and Ad- vancements | 7,957.65 | |
| Auditor's Net Receipts | \$21,604,263.90 | |
| Amount Available for State Purposes | \$26,172,661.27 | |

TABLE II. DISBURSEMENTS—SUMMARY—1921

| | | |
|-----------------------------|----------------|------|
| 1. State Departments | \$1,712,662.24 | 7.4 |
| 2. Temporary Commissions | 33,446.20 | .1 |
| 3. Private Associations | 10,183.01 | .0 |
| 4. Non-Departmental Charges | 1,025,637.23 | 4.4 |
| 5. Investments | 339,358.90 | 1.5 |
| 6. Payment of Loans | 117,309.56 | .5 |
| 7. Interest on Loans | 1,908.27 | .0 |
| 8. Schools | 4,119,164.21 | 17.8 |
| 9. Universities | 2,239,283.19 | 9.7 |
| 10. State Highways | 8,135,196.30 | 35.2 |
| 11. Teachers' Pensions | 50,385.97 | .2 |
| 12. Monuments and Memorials | 22,581.11 | .1 |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 13. Parks and Recreation | 79,802.49 | .4 |
| 14. Benevolent Institutions | 5,235,894.06 | 22.7 |
| True Disbursements | \$23,122,812.74 | 100.0 |
| Plus Refunds, Transfers, and Advancements | 60,357.62 | |
| Auditor's Net Disbursements | \$23,183,170.36 | |
| Balance, September 30, 1921 | \$2,989,490.91 | |

TABLE III. RECEIPTS—ANALYSIS—1921

| | | |
|--------------------------------------|-----------------|------|
| 1. Taxes on Property— | | |
| (1) General Fund | \$818,032.19 | |
| (2) Benevolent Institutions | 2,814,817.70 | |
| (3) Common Schools | 3,087,898.94 | |
| (4) Educational Institutions | 1,590,633.01 | |
| (5) Vocational Education | 113,805.88 | |
| (6) War Memorial | 179,776.30 | |
| (7) State Highways | 2,213,184.30 | |
| Total | \$10,818,148.32 | 50.1 |
| 2. Poll Taxes— | | |
| (1) General Fund | \$180,045.73 | |
| (2) Common Schools | 180,045.73 | |
| Total | \$360,091.46 | 1.7 |
| 3. Insurance Taxes— | | |
| (1) Regular (Insurance Commissioner) | \$1,140,496.24 | |
| (2) Fire Marshal | 68,517.06 | |
| Total | \$1,209,013.30 | 5.6 |
| 4. Transportation Taxes | \$39,974.39 | .2 |
| 5. Vessel Tonnage Taxes | \$1,316.60 | .0 |
| 6. Dog Taxes (Hydrophobia) | \$20,955.95 | .1 |
| 7. Inheritance Taxes | \$653,154.75 | 3.0 |
| 8. Coal Tonnage Taxes | \$73,278.86 | .3 |
| 9. Depository Interest— | | |
| (1) General Fund | \$53,588.28 | |
| (2) Purdue University | 7,656.25 | |
| (3) Indiana University | 1,355.76 | |
| (4) State Normal | 457.89 | |
| (5) War Memorial | 648.90 | |
| (6) Auto Theft Fund | 443.65 | |
| (7) Automobile Department | 45,363.14 | |
| (8) Highway Fund | 233.06 | |
| (9) Teachers' Pension Fund | 61.08 | |
| Total | \$109,808.01 | .5 |

| | | Per Cent of Total |
|---|----------------|----------------------|
| 10. Interest on Invested Funds— | | |
| (1) Teachers' Retirement Funds..... | \$518.75 | |
| (2) Interest on Teachers' Pension Arrearages.... | 156.99 | |
| (3) Indiana University—Permanent Endowment Fund..... | 45,871.72 | |
| (4) Common School Fund..... | 616,021.53 | |
| (5) State Funds—Liberty Bonds..... | 12,418.86 | |
| (6) Vocational Fund—Liberty Bonds..... | 14,014.62 | |
| Total..... | \$689,002.47 | 3.2 |
| 11. Earnings of State Institutions and Property— | | |
| (1) Rent of State Lands..... | \$500.00 | |
| (2) State Parks..... | 8,702.40 | |
| (3) Soldiers' Monument..... | 13,371.40 | |
| (4) Industrial Aid for Blind..... | 80,943.18 | |
| (5) Indiana University—Waterman Rentals..... | 2,776.85 | |
| (6) Highway Commission—Rent of Trucks..... | 13,182.16 | |
| Repair of Trucks..... | 2,308.55 | |
| Other Repairs..... | 43.00 | |
| Testing..... | 70.64 | |
| (7) Benevolent Institutions..... | 860,164.98 | |
| Total..... | \$982,063.16 | 4.6 |
| 12. Sale of Property— | | |
| (1) Military Supplies..... | \$85,144.91 | |
| (2) Court Reports..... | 6,872.00 | |
| (3) Acts of Legislature..... | 353.25 | |
| (4) Reformatory Property..... | 105,330.31 | |
| (5) Conservation Department—Property..... | 2,657.90 | |
| Confiscated Fur..... | 275.50 | |
| (6) Historical Commission—Books..... | 28.00 | |
| (7) Sinking Fund—Liberty Bonds..... | 348,460.02 | |
| (8) Vocational Department—Sale of Liberty Bonds..... | 261,754.00 | |
| (9) State Lands—Reclamation..... | 348.60 | |
| Sale..... | 10,555.31 | |
| (10) State House—Junk and Paper..... | 140.12 | |
| (11) Highway Commission—Property..... | 23,755.88 | |
| Total..... | \$845,675.80 | 3.9 |
| 13. Federal Aid— | | |
| (1) Purdue University..... | \$50,000.00 | |
| (2) Vocational Education..... | 91,802.31 | |
| (3) Industrial Rehabilitation..... | 22,104.22 | |
| (4) State Highways..... | 1,446,622.73 | |
| (5) Soldiers' Home..... | 21,750.00 | |
| Total..... | \$1,632,279.26 | 7.6 |

| | | Per Cent of Total |
|---|--------------|----------------------|
| 14. County Aid— | | |
| (1) Contributions for State Highways..... | \$5,267.89 | |
| (2) Tubercular Patients—State Sanatorium..... | 27,786.77 | |
| (3) Care of Insane..... | 53,351.88 | |
| (4) Care of Epileptics..... | 637.40 | |
| (5) Care of Misdemeanants..... | 129,244.73 | |
| (6) Care of Deaf..... | 171.55 | |
| Total..... | \$216,460.22 | 1.0 |
| 15. Fees— | | |
| (1) Domestic Corporations—Charters..... | \$270,093.65 | |
| (2) Domestic Corporations—Annual Reports..... | 4,027.50 | |
| (3) Foreign Corporations—Admission to State..... | 80,626.96 | |
| (4) Foreign Corporations—Annual Reports..... | 806.00 | |
| (5) Corporations—Filing with Auditor..... | 820.00 | |
| (6) Miscellaneous Certificates..... | 231.50 | |
| (7) Notary Public Commissions..... | 4,975.00 | |
| (8) Official Commissions..... | 406.20 | |
| (9) Warrants on Requisition..... | 285.00 | |
| (10) Trade Marks..... | 218.00 | |
| (11) Fertilizer Licenses..... | 50.00 | |
| (12) Certified Copies of Public Records..... | 1,835.60 | |
| (13) Car Equipment Agreements..... | 690.03 | |
| (14) Detectives' Licenses..... | 1,150.00 | |
| (15) Lobby Licenses..... | 190.00 | |
| (16) Commissioners of Deeds..... | 15.00 | |
| (17) Postage for Mailing Acts of Legislature..... | 113.41 | |
| (18) Notary Public Fees—Auto Department..... | 7,410.50 | |
| (19) Blue Sky Fees..... | 32,316.00 | |
| (20) Land Fees..... | 628.20 | |
| (21) Real Estate Dealers..... | 370.00 | |
| (22) Transportation Agents..... | 25.00 | |
| (23) Supreme Court (Docket) Fees..... | 3,444.65 | |
| (24) Appellate Court (Docket) Fees..... | 8,383.27 | |
| (25) Circuit Courts (Docket) Fees..... | 20,214.75 | |
| (26) Teachers' Examination Fees..... | 4,105.00 | |
| (27) Manuscript Fees..... | 2,684.21 | |
| (28) Cold Storage Fees..... | 440.00 | |
| (29) Water Analysis..... | 6,600.00 | |
| (30) Resident Hunting and Fishing Licenses..... | 114,620.20 | |
| (31) Non-Resident Hunting Licenses..... | 1,456.50 | |
| (32) Non-Resident Fishing Licenses..... | 8,691.60 | |
| (33) Lake Michigan Fishing Licenses..... | 345.00 | |
| (34) Inspection Certificates..... | 670.00 | |
| (35) Ferret Permits..... | 195.00 | |
| (36) Scientific Permits..... | 18.00 | |
| (37) Gas Wells—Plugging..... | 4,650.00 | |
| (38) Nursery Licenses..... | 551.00 | |
| (39) Industrial Licenses..... | 14,682.50 | |
| (40) Transcript Industrial Board Records..... | 1,717.10 | |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| (41) Water Craft Inspection | 225.00 | |
| (42) Employment Agencies | 550.00 | |
| (43) Authorizing Public Utility Securities | 45,103.89 | |
| (44) Audits and Appraisals of Public Utilities | 37,521.94 | |
| (45) Rendering Plant Licenses | 3,050.00 | |
| (46) Veterinary Licenses | 1,451.00 | |
| (47) Inspection of Oil | 152,960.62 | |
| (48) Insurance Fees | 122,953.15 | |
| (49) Bank Examiners' Fees | 36,422.13 | |
| (50) Filing Bank Bonds | 1,680.00 | |
| (51) Building and Loan Fees | 17,905.12 | |
| (52) Loan and Credit Fees | 26,950.00 | |
| (53) Special Bank Fees | 112.94 | |
| (54) Miscellaneous Bank Fees | 235.50 | |
| (55) Certified Public Accountants | 515.36 | |
| (56) Pharmacists | 9,141.00 | |
| (57) Physicians and Surgeons | 7,090.00 | |
| (58) Embalmers | 2,430.60 | |
| (59) Optometrists | 1,227.00 | |
| (60) Nurses | 3,725.00 | |
| (61) Auto Theft Fees | 365,973.75 | |
| (62) Automobile Registration Fees | 2,403,703.16 | |
| (63) Unclaimed Fees (Local Courts) | 2,869.60 | |
| (64) Show Licenses | 7,396.00 | |
| (65) Coal Dealers' Licenses | 9,300.30 | |
| Total | \$3,861,245.39 | 17.9 |
| 16. Fines— | | |
| (1) State Library—On Books | \$16.37 | |
| (2) Fish and Game Fines | 6,340.00 | |
| Total | \$6,356.37 | .0 |
| 17. Premiums on Teachers' Insurance—Assessments | \$2,694.04 | .0 |
| 18. Unclaimed Estates | \$3,696.97 | |
| 19. Miscellaneous Receipts— | | |
| (1) Miscellaneous Conservation Department | \$10.00 | |
| (2) General Fund Miscellaneous | 3,682.69 | |
| (3) Highway Department—Freight Advanced | 47,567.60 | |
| Right of Way | 1,735.00 | |
| (4) Balance Former Teachers' Pension Fund | 18,095.64 | |
| Total | \$71,090.93 | .3 |
| True Receipts | \$21,596,306.25 | 100.0 |
| Plus Refunds, Transfers and Advancements— | | |
| (1) Secretary of State | \$9.58 | |
| (2) Woman's Prison | 9.00 | |
| (3) Insurance Department | 360.85 | |
| (4) Insurance Taxes | 666.03 | |
| (5) General Fund Taxes | 122.88 | |

| | | |
|---|----------|------------|
| (6) Depository Interest—Federal Vocational Fund | 848.21 | |
| (7) Fire Marshal | 140.46 | |
| (8) Highway Commission | 3,791.68 | |
| (9) Board of Agriculture | 631.18 | |
| (10) State House Superintendent | 100.00 | |
| (11) Vocational Fund | 37.33 | |
| (12) Gary Insurance Examination | 1,240.45 | \$7,957.65 |

Auditor's Net Receipts

Amount Available for State Purposes

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1921

| | | |
|--------------------------------|---|----------------|
| 1. Secretary of State | (1) Domestic Corporations—Charters | \$270,093.65 |
| | (2) Foreign Corporations—Admissions | 80,626.96 |
| | (3) Domestic Corporations—Reports | 4,027.50 |
| | (4) Foreign Corporations—Reports | 806.00 |
| | (5) Miscellaneous Certificates | 231.50 |
| | (6) Notary Public Commissions | 4,975.00 |
| | (7) Official Commissions | 406.20 |
| | (8) Warrants on Requisition | 285.00 |
| | (9) Trade Marks | 218.00 |
| | (10) Fertilizer Licenses | 50.00 |
| | (11) Certified Copies of Records | 1,835.60 |
| | (12) Sale Court Reports | 6,872.00 |
| | (13) Sale Acts of Legislature | 353.25 |
| | (14) Car Equipment Agreements | 690.03 |
| | (15) Detectives' Licenses | 1,150.00 |
| | (16) Lobby Licenses | 190.00 |
| | (17) Commissioners of Deeds | 15.00 |
| | (18) Postage—Acts of Legislature | 113.41 |
| | (19) Notary Fees—Auto Department | 7,410.50 |
| Total | | \$380,349.60 |
| 2. Securities Commission | (1) Blue Sky Fees | \$32,316.00 |
| 3. Automobile Department | (1) Automobile Fees | \$2,403,703.16 |
| | (2) Depository Interest | 45,363.14 |
| Total | | \$2,449,066.30 |

| | | |
|----------------------------------|--|--------------|
| 4. Auto Theft Department..... | (1) Auto Theft Fees..... | \$365,973.75 |
| | (2) Depository Interest..... | 443.65 |
| Total..... | | \$366,417.40 |
| 5. Auditor of State..... | (1) Land Fees..... | \$628.20 |
| | (2) Land Rentals..... | 500.00 |
| | (3) Corporation Fees..... | 820.00 |
| | (4) Real Estate Dealers..... | 370.00 |
| Total..... | | \$2,318.20 |
| 6. Treasurer of State..... | (1) Transportation Agents.. | \$25.00 |
| 7. State Superintendent..... | (1) Teachers' Examination Fees..... | \$4,105.00 |
| | (2) Manuscript Fees..... | 2,684.21 |
| Total..... | | \$6,789.21 |
| 8. Vocational Department..... | (1) Federal Aid..... | \$91,802.31 |
| | (2) Interest on Liberty Bonds..... | 14,014.62 |
| | (3) Sale of Liberty Bonds... | 261,754.00 |
| | Total..... | \$367,570.93 |
| 9. Rehabilitation Department... | (1) Federal Aid..... | \$22,104.22 |
| 10. Adjutant-General..... | (1) Sale Military Property.. | \$85,144.91 |
| 11. Clerk of Supreme Court..... | (1) Supreme Court Fees.... | \$3,444.65 |
| | (2) Appellate Court Fees.... | 8,383.27 |
| Total..... | | \$11,827.92 |
| 12. Board of Health..... | (1) Cold Storage Fees..... | \$440.00 |
| | (2) Water Analysis Fees.... | 6,600.00 |
| Total..... | | \$7,040.00 |
| 13. Oil Inspection Department... | (1) Inspection of Oil..... | \$152,960.62 |
| 14. Conservation Department.... | (1) Resident Hunting and Fishing Licenses..... | \$114,620.20 |
| | (2) Non-Resident Hunting Licenses..... | 1,456.50 |
| | (3) Non-Resident Fishing Licenses..... | 8,691.60 |
| | (4) Lake Michigan Fishing Licenses..... | 345.00 |
| | (5) Fines..... | 6,340.00 |
| | (6) Inspection Certificates.. | 670.00 |
| | (7) Ferret Permits..... | 195.00 |
| | (8) Scientific Permits..... | 18.00 |
| | (9) Sale of Property..... | 2,657.90 |
| | (10) Confiscated Fur..... | 275.50 |
| | (11) Park Receipts..... | 8,702.40 |
| | (12) Gas Well Fees..... | 4,650.00 |

| | | | |
|-----|-------------------------------|------------------------------------|----------------|
| | (13) | Nursery Licenses..... | 551.00 |
| | (14) | Miscellaneous..... | 10.00 |
| | | Total..... | \$149,183.10 |
| 15. | Industrial Board..... | (1) License Fees..... | \$14,682.50 |
| | | (2) Transcripts..... | 1,717.10 |
| | | (3) Water Craft Inspection.. | 225.00 |
| | | (4) Employment Licenses... | 550.00 |
| | | Total..... | \$17,174.60 |
| 16. | Public Service Commission... | (1) Authorizing Securities.. | \$45,103.89 |
| | | (2) Audits and Appraisals.. | 37,521.94 |
| | | Total..... | \$82,625.83 |
| 17. | Insurance Department..... | (1) Insurance Fees..... | \$122,953.15 |
| 18. | Bank Department..... | (1) Examination Fees..... | \$36,422.13 |
| | | (2) Filing Bonds..... | 1,680.00 |
| | | (3) Building and Loan Fees.. | 17,905.12 |
| | | (4) Loan and Credit Fees.... | 26,950.00 |
| | | (5) Special Fees..... | 112.94 |
| | | (6) Miscellaneous Fees.... | 235.50 |
| | | Total..... | \$83,305.69 |
| 19. | State Library..... | (1) Replacement of Books.. | \$16.37 |
| 20. | Live Stock Sanitary Board... | (1) Rendering Plant Licenses | \$3,050.00 |
| | | (2) Veterinary Licenses.... | 1,451.00 |
| | | Total..... | \$4,501.00 |
| 21. | Historical Commission..... | (1) Sale of Books..... | \$28.00 |
| 22. | State House Superintendent.. | (1) Paper and Junk..... | \$140.12 |
| 23. | Teachers' Pension Board.... | (1) Assessments..... | \$2,694.04 |
| | | (2) Depository Interest.... | 61.08 |
| | | (3) Arrearages—Interest.... | 156.99 |
| | | (4) Interest on Investments | 518.75 |
| | | (5) Balance from Former Board..... | 18,095.64 |
| | | Total..... | \$21,526.50 |
| 24. | Board of Pharmacy..... | (1) Examination Fees..... | \$9,141.00 |
| 25. | Medical Board..... | (1) Examination Fees..... | \$7,090.00 |
| 26. | Embalmers' Board..... | (1) Examination Fees..... | \$2,430.60 |
| 27. | Optometry Board..... | (1) Examination Fees..... | \$1,227.00 |
| 28. | Nurses' Board..... | (1) Examination Fees..... | \$3,725.00 |
| 29. | Board Certified Accountants.. | (1) Examination Fees..... | \$515.36 |
| 30. | Highway Commission..... | (1) Federal Aid..... | \$1,446,622.73 |
| | | (2) Depository Interest.... | 233.06 |
| | | (3) Truck Rentals..... | 13,182.16 |
| | | (4) Sale of Property..... | 23,755.88 |
| | | (5) County Aid..... | 5,267.89 |
| | | (6) Freight Advanced..... | 47,567.60 |

| | | |
|---------------------------------|---|----------------|
| | (7) Right of Way | 1,735.00 |
| | (8) Truck Repairs | 2,308.55 |
| | (9) Other Repairs | 43.00 |
| | (10) Testing | 70.64 |
| | Total | \$1,540,786.51 |
| 31. Coal and Food Commission... | (1) Dealers' Licenses | \$9,300.30 |
| 32. General Receipts | (1) Docket Fees—Local Courts | \$20,214.75 |
| | (2) Depository Interest | 53,588.28 |
| | (3) General Fund Miscellaneous | 3,682.69 |
| | (4) State Lands—Recreation | 348.60 |
| | (5) State Lands—Sale | 10,555.31 |
| | (6) Unclaimed Estates | 3,696.97 |
| | (7) Interest on School Fund | 616,021.53 |
| | (8) Unclaimed Fees | 2,869.60 |
| | (9) Show Licenses | 7,396.00 |
| | (10) Interest on State Funds—Liberty Bond | 12,418.86 |
| | (11) Sale of Reformatory Property | 105,330.31 |
| | (12) Sale of Liberty Bonds | 348,460.02 |
| | Total | \$1,184,582.92 |
| 33. Soldiers' Monument | (1) Earnings and Sales | \$13,371.40 |
| 34. Purdue University | (1) Federal Aid | \$50,000.00 |
| | (2) Depository Interest | 7,656.25 |
| | Total | \$57,656.25 |
| 35. Indiana University | (1) Waterman Rentals | \$2,776.85 |
| | (2) Depository Interest | 1,355.76 |
| | (3) Endowment Fund Interest | 45,871.72 |
| | Total | \$50,004.33 |
| 36. State Normal | (1) Depository Interest | \$457.89 |
| 37. War Memorial | (1) Depository Interest | \$648.90 |

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|------------------------------------|-----------------------|------------------------|------------------------|-------------|----------------|
| | | | | | |
| 1. Soldiers' Home | \$908.01 | | | \$21,750.00 | \$22,658.01 |
| 2. Orphans' Home | 466.25 | | | | 466.25 |
| 3. Sanatorium | 207.46 | | | | 207.46 |
| 4. Central Hospital | 1,891.01 | \$27,786.77 | \$2,774.22 | | 30,768.45 |
| 5. Eastern Hospital | 2,183.92 | 17,970.45 | 31,675.99 | | 51,537.45 |
| 6. Northern Hospital | 1,375.46 | 8,675.20 | 20,132.43 | | 30,991.55 |
| 7. Southern Hospital | 6,783.53 | 13,031.27 | 12,359.26 | | 26,765.99 |
| 8. Southeastern Hospital | 882.42 | 5,721.46 | 3,309.21 | | 15,814.20 |
| 9. Feeble-Minded School | 841.19 | 7,953.50 | 17,415.01 | | 26,250.93 |
| 10. Epileptic Village | 520.75 | | 11,027.99 | | 11,869.18 |
| 11. Girls' School | 128.25 | 637.40 | 5,962.95 | | 7,121.10 |
| 12. Boys' School | 620.20 | 53,543.16 | | | 53,671.41 |
| 13. Women's Prison | 4,028.91 | 72,948.64 | | | 73,568.84 |
| 14. State Prison | 474,627.69 | | | | 474,627.69 |
| 15. Reformatory | 184,675.72 | | | | 184,675.72 |
| 16. Penal Farm | 72,872.33 | 2,752.93 | | | 75,625.26 |
| 17. School for Deaf | 1,017.98 | 171.55 | | | 1,189.53 |
| 18. School for Blind | 459.31 | | | | 459.31 |
| 19. Industrial Aid for Blind | 80,943.18 | | | | 80,943.18 |
| 20. Feeble-Minded Colony | 452.27 | | 565.26 | | 1,017.53 |
| Total | \$835,885.84 | \$211,192.33 | \$105,222.32 | \$21,750.00 | \$1,174,050.49 |

38. Benevolent and Correctional Institutions

| | |
|--|-----------------|
| Grand Total Departmental and Institutional Receipts..... | \$8,420,372.62 |
| Taxes on Property..... | 10,818,148.32 |
| Poll Taxes..... | 360,091.46 |
| Special Taxes..... | 1,997,693.85 |
| True Receipts..... | \$21,596,306.25 |
| Plus Refunds, Transfers, and Advancements..... | 7,957.65 |
| Auditor's Net Receipts..... | \$21,604,263.90 |
| Amount Available for State Purposes..... | \$26,172,661.27 |

TABLE V. DISBURSEMENTS—ANALYSIS—1921

1. State Departments

| Department | Salaries | Expenses Other Than Salaries | Total |
|---------------------------------------|-------------|------------------------------------|-------------|
| 1. Governor..... | \$14,568.63 | \$2,673.17 | \$17,241.80 |
| 2. Lieutenant-Governor.... | 1,000.00 | 37.70 | 1,037.70 |
| 3. Secretary of State..... | 13,825.00 | 4,023.28 | 17,848.28 |
| 4. Securities Commission.... | 7,597.04 | 2,001.50 | 9,598.54 |
| 5. Automobile Department.. | 36,173.56 | 33,579.79 | 69,753.35 |
| 6. Auto Theft Department.. | 24,405.45 | 54,352.70 | 78,758.15 |
| 7. Auditor of State..... | 19,715.95 | 4,187.44 | 23,903.39 |
| 8. Treasurer of State..... | 12,363.32 | 1,216.32 | 13,579.64 |
| 9. Attorney-General..... | 32,448.36 | 4,663.32 | 37,111.68 |
| 10. State Superintendent.... | 23,535.17 | 18,159.25 | 41,694.42 |
| 11. Board of Education..... | 8,164.80 | 4,127.20 | 12,292.00 |
| 12. Vocational Department.. | 14,605.89 | 3,927.71 | 18,533.60 |
| 13. Rehabilitation Department..... | 1,477.50 | 722.81 | 2,200.31 |
| 14. Adjutant-General..... | 9,400.00 | | 9,400.00 |
| 15. Clerk of Supreme Court.. | 12,649.95 | 1,645.67 | 14,295.62 |
| 16. Reporter of Supreme Court..... | 11,600.00 | 335.51 | 11,935.51 |
| 17. Printing Board..... | 4,659.17 | 3,397.85 | 8,057.02 |
| 18. Election Commission.... | 1,850.00 | | 1,850.00 |
| 19. Board of Health..... | 105,950.78 | 49,588.40 | 155,539.18 |
| 20. Oil Inspection Department..... | 47,458.05 | 26,729.10 | 74,187.15 |
| 21. Board of Charities..... | 25,705.83 | 20,596.19 | 46,302.02 |
| 22. Tax Commission..... | 50,844.78 | 24,456.56 | 75,301.34 |
| 23. Board of Accounts..... | 31,748.39 | 3,511.23 | 35,259.62 |
| 24. Budget Department..... | 1,791.67 | 35.52 | 1,827.19 |
| 25. Conservation Department | 71,214.43 | 69,062.22 | 140,276.65 |
| 26. Industrial Board..... | 88,740.37 | 33,270.96 | 122,011.33 |
| 27. Employment Commission | 240.00 | 21.48 | 261.48 |
| 28. Public Service Commission..... | 137,560.73 | 26,089.90 | 163,650.63 |
| 29. Insurance Department.... | 28,622.31 | 12,672.46 | 41,294.77 |
| 30. Bank Department..... | 38,287.12 | 16,436.70 | 54,723.82 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|----------------|------------------------------------|----------------|----------------------|
| 31. State Library..... | 21,860.06 | 9,907.07 | 31,767.13 | |
| 32. Law Library..... | 3,000.00 | 3,675.64 | 6,675.64 | |
| 33. Library Commission.... | 9,977.25 | 7,522.75 | 17,500.00 | |
| 34. Legislative Bureau..... | 12,425.59 | 3,491.54 | 15,917.13 | |
| 35. Crop Reporting Service.. | | 207.20 | 207.20 | |
| 36. Live Stock Sanitary Board..... | 23,860.57 | 9,764.44 | 33,625.01 | |
| 37. Pardon Board..... | 4,009.65 | 906.74 | 4,916.39 | |
| 38. Historical Commission... | 6,346.84 | 6,042.04 | 12,388.88 | |
| 39. State Probation Officer... | 1,273.34 | 1,070.06 | 2,343.40 | |
| 40. Battle Flag Commission.. | 700.00 | 37.99 | 737.99 | |
| 41. Teachers' Pension Board. | 968.59 | 121.04 | 1,089.63 | |
| 42. State House Superinten- dent..... | 44,083.63 | 23,091.81 | 67,175.44 | |
| 43. Supreme Court..... | 36,865.00 | 2,511.31 | 39,376.31 | |
| 44. Appellate Court..... | 44,400.00 | 2,550.09 | 46,950.09 | |
| 45. Memorial Art Commission | | 62.49 | 62.49 | |
| 46. Lunacy Commission..... | | 63.00 | 63.00 | |
| 47. Board of Pharmacy..... | 8,004.00 | 2,977.75 | 10,981.75 | |
| 48. Medical Board..... | 1,450.00 | 4,047.24 | 5,497.24 | |
| 49. Embalmers' Board..... | 1,413.32 | 648.52 | 2,061.84 | |
| 50. Optometry Board..... | 855.00 | 181.03 | 1,036.03 | |
| 51. Nurses' Board..... | 1,279.84 | 1,698.65 | 2,978.49 | |
| 52. Printing Court Reports.. | | 12,042.92 | 12,042.92 | |
| 53. Printing Year Book..... | | 16,340.10 | 16,340.10 | |
| 54. Fire Marshal..... | 34,249.16 | 16,027.15 | 50,276.31 | |
| 55. Highway Commission.... | 19,384.89 | 11,540.75 | 30,925.64 | |
| Total..... | \$1,154,610.98 | \$558,051.26 | \$1,712,662.24 | 7.4 |

2. Temporary Commissions

| | | | | |
|---|-------------|------------|-------------|----|
| 1. Child Welfare*..... | | \$1,311.61 | \$1,311.61 | |
| 2. Educational Survey Commission†..... | | 366.36 | 366.36 | |
| 3. Mental Defectives Committee..... | | 791.01 | 791.01 | |
| 4. Coal and Food Commission..... | 26,243.03 | 4,734.19 | 30,977.22 | |
| Total..... | \$26,243.03 | \$7,203.17 | \$33,446.20 | .1 |

3. Private Associations Receiving State Aid

| | | | |
|--|------------|------------|--|
| 1. Horticultural Society.... | \$5,916.08 | \$5,916.08 | |
| 2. Dairymen's Association.. | 500.00 | 500.00 | |
| 3. Stock-breeders' Association..... | 436.03 | 436.03 | |

*The Child Welfare Committee was created in 1919 to investigate the question of Child welfare throughout the state. (Acts 1919, p. 771)
 †The Educational Survey Commission was established in 1921 to make a general survey of the educational system of the state. (Acts 1921, p. 890)

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|-------------|------------------------------------|--------------|----------------------|
| 4. Corn Growers' Association..... | | 961.12 | 961.12 | |
| 5. Grand Army of Republic.. | | 2,369.78 | 2,369.78 | |
| Total..... | | \$10,183.01 | \$10,183.01 | .0 |
| 4. Non-Departmental Services and Charges | | | | |
| 1. State Militia..... | | \$168,609.71 | \$168,609.71 | |
| 2. Riot Fund..... | | 6,396.50 | 6,396.50 | |
| 3. Legislature..... | \$77,439.30 | 30,233.02 | 107,672.32 | |
| 4. Printing Acts of Legislature..... | | 31,227.66 | 31,227.66 | |
| 5. Repairs on State House.. | | 32,711.87 | 32,711.87 | |
| 6. Salaries of Superior Judges..... | 69,240.28 | | 69,240.28 | |
| 7. Salaries of Circuit Judges | 259,773.35 | | 259,773.35 | |
| 8. Salaries of Criminal Judges..... | 2,800.00 | | 2,800.00 | |
| 9. Salaries of Probate Judges..... | 2,800.00 | | 2,800.00 | |
| 10. Salaries of Prosecuting Attorneys..... | 34,651.85 | | 34,651.85 | |
| 11. Governor's Mansion..... | | 1,800.00 | 1,800.00 | |
| 12. Tubercular Cattle..... | | 49,969.86 | 49,969.86 | |
| 13. Premiums State Fair..... | | 10,000.00 | 10,000.00 | |
| 14. Survey of State Institutions..... | | 27.92 | 27.92 | |
| 15. Sheriff's Expenses— | | | | |
| Escaped Prisoners..... | | 1,124.03 | 1,124.03 | |
| 16. Rhoda J. Chase Pension..... | | 1,060.00 | 1,060.00 | |
| 17. Sale of State Lands..... | | 173.50 | 173.50 | |
| 18. Unclaimed Estates..... | | 1,394.78 | 1,394.78 | |
| 19. Industrial Rehabilitation | | 791.79 | 791.79 | |
| 20. County Agents..... | 78,385.86 | | 78,385.86 | |
| 21. Automobile Tags and Badges..... | | 62,124.13 | 62,124.13 | |
| 22. Automobile Rebates..... | | 11,876.42 | 11,876.42 | |
| 23. Automobile Title Containers..... | | 30,000.00 | 30,000.00 | |
| 24. Election Expenses..... | | 35,559.85 | 35,559.85 | |
| 25. Legislative Information Committee..... | 1,470.00 | 996.99 | 2,466.99 | |
| 26. Governor's Conference.. | | 250.00 | 250.00 | |
| 27. Constitutional Amendment Conference | 193.85 | 1,110.84 | 1,304.69 | |
| 28. Presidential Electors.... | | 434.80 | 434.80 | |
| 29. Specific Appropriations... | | 7,871.97 | 7,871.97 | |
| 30. Special Insurance Examination..... | 1,575.00 | 315.45 | 1,890.45 | |

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|----------------|----------------------|
| 31. Mexican Inauguration:... | | 600.00 | 600.00 | |
| 32. G. A. R. Encampment.... | | 2,000.00 | 2,000.00 | |
| 33. Building—Fair Grounds.. | | 1,262.80 | 1,262.80 | |
| 34. Fixtures—Fair Grounds.. | | 969.78 | 969.78 | |
| 35. Board of Agriculture..... | 2,399.67 | 4,014.40 | 6,414.07 | |
| Total..... | \$530,729.16 | \$494,908.07 | \$1,025,637.23 | 4.4 |
| 5. Investments | | | | |
| 1. Vocational Fund—Liberty Bonds..... | | \$76,380.78 | \$76,380.78 | |
| 2. Sinking Fund—Liberty Bonds..... | | 262,978.12 | 262,978.12 | |
| Total..... | | \$339,358.90 | \$339,358.90 | 1.5 |
| 6. Payment of Loans | | | | |
| 1. Board of Agriculture..... | | \$117,309.56 | \$117,309.56 | .5 |
| 7. Interest on Loans | | | | |
| 1. Loan-Board of Agriculture..... | | \$1,908.27 | \$1,908.27 | .0 |
| 8. Schools | | | | |
| 1. Common School Apportionment..... | | \$3,435,334.19 | \$3,435,334.19 | |
| 2. State Aid for Common Schools..... | | 384,100.97 | 384,100.97 | |
| 3. Vocational Training..... | | 277,073.51 | 277,073.51 | |
| 4. Training of Vocational Teachers..... | | 22,655.54 | 22,655.54 | |
| Total..... | | \$4,119,164.21 | \$4,119,164.21 | 17.8 |
| 9. Universities and Normal School | | | | |
| 1. Indiana University..... | | \$864,955.87 | \$864,955.87 | |
| 2. Purdue University..... | | 999,013.84 | 999,013.84 | |
| 3. State Normal..... | | 375,313.48 | 375,313.48 | |
| Total..... | | \$2,239,283.19 | \$2,239,283.19 | 9.7 |
| 10. State Highways | | | | |
| 1. Construction of Highways..... | | \$3,439,926.12 | \$3,439,926.12 | |
| 2. Maintenance of Highways..... | | 4,377,243.84 | 4,377,243.84 | |
| 3. Highway Equipment..... | | 184,297.54 | 184,297.54 | |
| 4. Highway Capital Outlays..... | | 130,655.21 | 130,655.21 | |
| 5. Right of Way..... | | 2,573.59 | 2,573.59 | |
| 6. Court Costs..... | | 500.00 | 500.00 | |
| Total..... | | \$8,135,196.30 | \$8,135,196.30 | 35.2 |
| 11. Teachers' Pensions | | | | |
| 1. Annuities..... | | \$36,385.97 | \$36,385.97 | |
| 2. Local Unit Deficits..... | | 14,000.00 | 14,000.00 | |
| Total..... | | \$50,385.97 | \$50,385.97 | .2 |

12. State Monuments and Memorials

| Purpose | Salaries | Expenses | | Total | Per Cent of Total |
|------------------------------|-------------|------------------------|-------------|-------|----------------------|
| | | Other Than Salaries | | | |
| 1. Soldiers' Monument..... | \$10,268.48 | \$8,936.03 | \$19,204.51 | | |
| 2. Nancy Hanks Cemetery..... | | 2,027.80 | 2,027.80 | | |
| 3. World War Memorial..... | 342.50 | 1,006.30 | 1,348.80 | | |
| Total..... | \$10,610.98 | \$11,970.13 | \$22,581.11 | | .1 |

13. Forests, Parks, and Hatcheries

| | | | | | |
|--------------------------|-------------|--|--|--|----|
| 1. State Parks..... | \$42,003.23 | | | | |
| 2. State Forests..... | 12,519.93 | | | | |
| 3. State Hatcheries..... | 25,279.33 | | | | |
| Total..... | \$79,802.49 | | | | .4 |

14. Benevolent and Correctional Institutions

| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | | Total | |
|---|----------------|--|-----------------|-------|-------|
| | | | | | |
| 1. Soldiers' Home..... | \$254,180.84 | \$11,033.12 | \$265,213.96 | | |
| 2. Orphans' Home..... | 139,201.44 | 1,099.80 | 140,301.24 | | |
| 3. Sanatorium..... | 95,133.12 | 8,100.13 | 103,233.25 | | |
| 4. Central Hospital..... | 598,605.90 | 29,976.00 | 628,581.90 | | |
| 5. Eastern Hospital..... | 268,507.89 | 53,399.47 | 321,907.36 | | |
| 6. Northern Hospital..... | 304,188.81 | 94,959.49 | 399,148.30 | | |
| 7. Southern Hospital..... | 176,713.35 | | 176,713.35 | | |
| 8. Southeastern Hospital..... | 337,249.80 | 29,957.28 | 367,207.08 | | |
| 9. Feeble-Minded School..... | 282,069.25 | 12,597.96 | 294,667.21 | | |
| 10. Epileptic Village..... | 137,684.89 | 31,476.04 | 169,160.93 | | |
| 11. Girls' School..... | 128,768.38 | | 128,768.38 | | |
| 12. Boys' School..... | 157,775.23 | 8,395.03 | 166,170.26 | | |
| 13. Woman's Prison..... | 37,611.48 | 1,960.47 | 39,571.95 | | |
| 14. State Prison..... | 876,096.17 | | 876,096.17 | | |
| 15. Reformatory..... | 535,107.99 | 69,418.53 | 604,526.52 | | |
| 16. Penal Farm..... | 150,188.03 | 3,933.16 | 154,121.19 | | |
| 17. School for Deaf..... | 146,660.18 | 3,347.59 | 150,007.77 | | |
| 18. School for Blind..... | 67,695.47 | | 67,695.47 | | |
| 19. Industrial Aid for Blind..... | 71,502.18 | | 71,502.18 | | |
| 20. Feeble-Minded Colony..... | 56,309.25 | 54,990.34 | 111,299.59 | | |
| Total..... | \$4,821,249.65 | \$414,644.41 | \$5,235,894.06 | | 22.7 |
| True Disbursements..... | | | \$23,122,817.74 | | 100.0 |
| Plus Refunds, Transfers and Advancements..... | | | \$60,357.62 | | |
| (1) Secretary of State..... | | \$9.58 | | | |
| (2) State House Superintendent..... | | 100.00 | | | |
| (3) Conservation Department..... | | 1,000.00 | | | |
| (4) Woman's Prison..... | | 9.00 | | | |

| | |
|---|-----------|
| (5) Insurance Department..... | 360.85 |
| (6) Insurance Taxes..... | 666.03 |
| (7) General Fund Tax..... | 122.88 |
| (8) Depository Interest Federal Vocational Fund..... | 1,487.12 |
| (9) Highway Commission—Current Cash..... | 40,720.98 |
| (10) Board of Agriculture..... | 631.18 |
| (11) Board of Finance—Advancement..... | 15,250.00 |

Total..... \$60,357.62

Auditor's Net Disbursements.....\$23,183,170.36

Balance, September 30, 1921.....\$2,989,490.91

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1921

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1921, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|------------------------------------|-----------------------------|-------------|
| 1. Governor..... | \$17,241.80 | |
| 2. Lieutenant-Governor..... | 1,037.70 | |
| 3. Secretary of State..... | 17,848.28 | 380,349.60 |
| 4. Securities Commission..... | 9,598.54 | 32,316.00 |
| 5. Automobile Department..... | 69,753.35 | 69,753.35 |
| 6. Auto Theft Department..... | 78,758.15 | 366,417.40 |
| 7. Auditor of State..... | 23,903.39 | 2,318.20 |
| 8. Treasurer of State..... | 13,579.64 | 25.00 |
| 9. Attorney-General..... | 37,111.68 | |
| 10. State Superintendent..... | 41,694.42 | 6,789.21 |
| 11. Board of Education..... | 12,292.00 | |
| 12. Vocational Department..... | 18,533.60 | 9,266.80 |
| 13. Rehabilitation Department..... | 2,200.31 | 1,100.15 |
| 14. Adjutant-General..... | 9,400.00 | 85,144.91 |
| 15. Clerk of Supreme Court..... | 14,295.62 | 11,827.92 |
| 16. Reporter of Supreme Court..... | 11,935.51 | |
| 17. Printing Board..... | 8,057.02 | |
| 18. Election Commissioners..... | 1,850.00 | |
| 19. Board of Health..... | 155,539.18 | 27,995.95 |
| 20. Oil Inspection Department..... | 74,187.15 | 152,960.62 |
| 21. Board of Charities..... | 46,302.02 | |
| 22. Tax Commission..... | 75,301.34 | |
| 23. Board of Accounts..... | 35,259.62 | |
| 24. Budget Department..... | 1,827.19 | |
| 25. Conservation Department..... | 140,276.65 | 149,183.10 |
| 26. Industrial Board..... | 122,011.33 | 17,174.60 |
| 27. Employment Commission..... | 261.48 | |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|----------------|
| 28. Public Service Commission..... | 163,650.63 | 82,625.83 |
| 29. Insurance Department..... | 41,294.77 | 122,953.15 |
| 30. Bank Department..... | 54,723.82 | 83,305.69 |
| 31. State Library..... | 31,767.13 | 16.37 |
| 32. Law Library..... | 6,675.64 | |
| 33. Library Commission..... | 17,500.00 | |
| 34. Legislative Bureau..... | 15,917.13 | |
| 35. Crop Reporting Service..... | 207.20 | |
| 36. Live Stock Sanitary Board..... | 33,625.01 | 4,501.00 |
| 37. Pardon Board..... | 4,916.39 | |
| 38. Historical Commission..... | 12,388.88 | 28.00 |
| 39. State Probation Officer..... | 2,343.40 | |
| 40. Battle Flag Commission..... | 737.99 | |
| 41. Teachers' Pension Board..... | 1,089.63 | |
| 42. State House Superintendent..... | 67,175.44 | 140.12 |
| 43. Supreme Court..... | 39,376.31 | |
| 44. Appellate Court..... | 46,950.09 | |
| 45. Memorial Art Commission..... | 62.49 | |
| 46. Lunacy Commission..... | 63.00 | |
| 47. Board of Pharmacy..... | 10,981.75 | 9,141.00 |
| 48. Medical Board..... | 5,497.24 | 7,090.00 |
| 49. Embalmers' Board..... | 2,061.84 | 2,430.60 |
| 50. Optometry Board..... | 1,036.03 | 1,227.00 |
| 51. Nurses' Board..... | 2,978.49 | 3,725.00 |
| 52. Board Certified Accountants..... | | 515.36 |
| 53. Printing Court Reports..... | 12,042.92 | |
| 54. Printing Year Book..... | 16,340.10 | |
| 55. Fire Marshal..... | 50,276.31 | 68,517.06 |
| 56. Highway Commission..... | 30,925.64 | |
| Total..... | \$1,712,662.24 | \$1,698,838.99 |
| | 1,698,838.99 | |
| Excess Cost over Collections..... | \$13,823.25 | |
| 57. General Collections— | | |
| (1) Insurance Taxes..... | \$1,140,496.24 | |
| (2) Transportation Taxes..... | 39,974.39 | |
| (3) Vessel Tonnage Taxes..... | 1,316.60 | |
| (4) Coal Tonnage Taxes..... | 73,278.86 | |
| (5) Depository Interest..... | 53,588.28 | |
| (6) Interest on Liberty Bonds—State Funds..... | 12,418.86 | |
| (7) Docket Fees..... | 20,214.75 | |
| (8) General Fund Miscellaneous..... | 3,682.69 | |
| Total..... | \$1,344,970.67 | |
| Less Excess Cost of State Departments..... | 13,823.25 | |
| Available for General Government Purposes..... | \$1,331,147.42 | |

| Department | Total Cost of Department | Collections |
|--|-----------------------------|-----------------|
| 58. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts..... | | \$13,371.40 |
| (2) Automobile Tags and Rebates..... | | 74,000.55 |
| (3) Coal Dealers' Licenses..... | | 9,300.30 |
| Total Available for General Government Purposes..... | \$1,427,819.67 | |
| 59. General Government Costs— | | |
| (1) Temporary Commissions..... | \$33,446.20 | |
| (2) Private Associations..... | 10,183.01 | |
| (3) Non-Departmental Charges..... | 1,025,637.23 | |
| (4) Payment of Loans..... | 117,309.56 | |
| (5) Interest on Loans..... | 1,908.27 | |
| (6) Monuments and Memorials..... | 22,581.11 | |
| (7) Parks and Recreation..... | 79,802.49 | |
| Total..... | \$1,290,867.87 | |
| Excess of Revenue over General Government Costs..... | | \$136,951.80 |
| Amount to be Paid from Property Taxes or Loans..... | | |
| Amount Received from Loans..... | | |
| Amount to be Paid from Property Taxes..... | | |
| Net Assessed Valuation in 1921..... | | \$5,838,717.040 |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs: | | |
| 1. Investments..... | \$339,358.90 | |
| 2. Schools..... | 4,119,164.21 | |
| 3. Universities..... | 2,239,283.19 | |
| 4. State Highways..... | 8,135,196.30 | |
| 5. Teachers' Pensions..... | 50,385.97 | |
| 6. Benevolent Institutions..... | 5,235,894.06 | |
| Total..... | \$20,119,282.63 | |

ANALYSIS

For the Fiscal Year ending September 30, 1922

TABLE I. RECEIPTS—SUMMARY—1922

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand, October 1, 1921..... | \$2,989,490.91 | |
| 2. Taxes on Property..... | \$12,520,289.66 | 49.9 |
| 3. Poll Taxes..... | 388,633.57 | 1.2 |
| 4. Insurance Taxes..... | 1,132,213.64 | 4.5 |
| 5. Transportation Taxes..... | 37,141.13 | .2 |
| 6. Vessel Tonnage Taxes..... | 1,058.34 | |
| 7. Dog Taxes (Hydrophobia)..... | 22,070.14 | .1 |
| 8. Inheritance Taxes..... | 798,387.64 | 3.2 |
| 9. Depository Interest..... | 110,818.18 | .5 |
| 10. Interest on Invested Funds..... | 698,160.25 | 2.8 |
| 11. Earnings of State Institutions and Property..... | 1,406,845.73 | 6.0 |
| 12. Sale of Property..... | 460,950.56 | 1.4 |
| 13. Federal Aid..... | 1,041,650.52 | 4.1 |
| 14. County Aid..... | 231,714.19 | 1.0 |
| 15. City Aid..... | 10,093.65 | .1 |
| 16. Fees..... | 4,265,400.25 | 17.3 |
| 17. Fines..... | 7,877.20 | .1 |
| 18. Premiums on Teachers' Insurance..... | 271,478.58 | 1.1 |
| 19. Temporary Loans..... | 1,550,000.00 | 6.2 |
| 20. Unclaimed Estates..... | 489.56 | |
| 21. Miscellaneous Receipts..... | 74,168.50 | .3 |
| True Receipts..... | \$25,029,441.29 | |
| Refunds..... | 83,580.38 | |
| Auditors' Net Receipts..... | \$25,113,021.67 | 100.0 |
| Amount Available for State Purposes..... | \$28,102,512.58 | |

TABLE II. DISBURSEMENTS—SUMMARY—1922

| | | |
|----------------------------------|-----------------|-------|
| 1. State Departments..... | \$1,906,463.04 | 7.9 |
| 2. Temporary Commissions..... | 17,876.52 | .1 |
| 3. Private Associations..... | 11,069.61 | .1 |
| 4. Non-Departmental Charges..... | 1,131,365.24 | 4.7 |
| 5. Investments..... | 324,901.55 | 1.4 |
| 6. Payment of Loans..... | 267,381.32 | 1.1 |
| 7. Interest on Loans..... | 33,444.86 | .1 |
| 8. Schools..... | 4,220,193.18 | 17.6 |
| 9. Universities..... | 3,204,323.67 | 13.3 |
| 10. State Highways..... | 6,420,440.66 | 26.7 |
| 11. Teachers' Pensions..... | 166,750.29 | .7 |
| 12. Monuments and Memorials..... | 26,906.99 | .1 |
| 13. Parks and Recreation..... | 136,319.31 | .6 |
| 14. Benevolent Institutions..... | 6,141,239.74 | 25.6 |
| Total Disbursements..... | \$24,008,675.98 | 100.0 |
| Refunds..... | 3,059.54 | |
| Auditor's Net Disbursements..... | \$24,011,735.52 | |
| Balance, September 30, 1922..... | \$4,090,777.06 | |

TABLE III. RECEIPTS—ANALYSIS—1922

(Index figures refer to Notes on page 230.)

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$529,342.53 | |
| (2) Benevolent Institutions..... | 3,391,106.67 | |
| (3) Common Schools..... | 3,602,209.73 | |
| (4) Teachers' Pensions..... | 57,774.36 | |
| (5) Universities and Normal School..... | 2,231,748.26 | |
| (6) Agricultural Experiment Station..... | 115,550.15 | |
| (7) Vocational Education..... | 200,890.36 | |
| (8) War Memorial..... | 341,642.96 | |
| (9) State Highways..... | 2,050,024.64 | |
| Total..... | \$12,520,289.66 | 49.9 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$194,317.57 | |
| (2) Common Schools..... | 194,316.00 | |
| Total..... | \$388,633.57 | 1.2 |
| 3. Insurance Taxes— | | |
| (1) Regular (Insurance Commissioner)..... | \$1,069,590.87 | |
| (2) Fire Marshal..... | 62,622.77 | |
| Total..... | \$1,132,213.64 | 4.5 |
| 4. Transportation Taxes..... | \$37,141.13 | .2 |
| 5. Vessel Tonnage Taxes..... | \$1,058.34 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$22,070.14 | .1 |
| 7. Inheritance Taxes..... | \$798,387.64 | 3.2 |
| 8. Depository Interest— | | |
| (1) General Fund..... | \$45,265.48 | |
| (2) Purdue University..... | 665.12 | |
| (3) Indiana University..... | 243.69 | |
| (4) State Normal..... | 818.11 | |
| (5) War Memorial..... | 9,881.38 | |
| (6) Auto Theft Fund..... | 5,387.78 | |
| (7) Automobile Department..... | 47,909.46 | |
| (8) Highway Fund..... | 647.16 | |
| Total..... | \$110,818.18 | .5 |
| 9. Interest on Invested Funds— | | |
| (1) Teachers' Retirement Funds..... | \$19,382.25 | |
| (2) Indiana University—Permanent Endowment Fund..... | 45,871.72 | |
| (3) Common School Fund..... | 632,585.01 | |
| (4) Highway Commission—Interest on Bond.... | 321.27 | |
| Total..... | \$698,160.25 | 2.8 |

| | | Per Cent of Total |
|---|----------------|----------------------|
| 10. Earnings of State Institutions and Property— | | |
| (1) Rent of State Lands | \$500.00 | |
| (2) State Parks | 10,965.26 | |
| (3) Soldiers' Monument | 13,258.90 | |
| (4) Industrial Aid for Blind | 83,377.80 | |
| (5) Indiana University—Waterman Rentals | 4,201.00 | |
| (6) Highway Commission—Rent of Trucks | 12,650.62 | |
| Repair of Trucks | 3,530.44 | |
| (7) Benevolent Institutions | 1,278,361.71 | |
| Total | \$1,406,845.73 | 6.0 |
| 11. Sale of Property— | | |
| (1) Military Supplies | \$1,930.05 | |
| (2) Court Reports | 5,026.50 | |
| (3) Acts of Legislature | 105.75 | |
| (4) Conservation Department—Property | 1,407.98 | |
| Confiscated Fur | 198.00 | |
| (5) Historical Commission—Books | 301.80 | |
| (6) Teachers' Pension Board—Matured Securities | 144,328.00 | |
| (7) State Lands—Reclamation | 1,006.78 | |
| Sale | 617.75 | |
| (8) Highway Commission—Property | 222,239.71 | |
| Cement Sacks | 83,788.24 | |
| Total | \$460,950.56 | 1.4 |
| 12. Federal Aid— | | |
| (1) Venereal Diseases | \$1,559.29 | |
| (2) Infancy and Maternity | 20,700.00 | |
| (3) Purdue University | 50,000.00 | |
| (4) Vocational Education | 111,366.62 | |
| (5) Industrial Rehabilitation | 6,258.70 | |
| (6) State Highways | 821,912.91 | |
| (7) Soldiers' Home | 20,580.00 | |
| (8) Care of Insane Soldiers | 9,273.00 | |
| Total | \$1,041,650.52 | 4.1 |
| 13. County Aid— | | |
| (1) Contributions for State Highways | \$20,262.36 | |
| (2) Tubercular Patients—State Sanatorium | 28,164.70 | |
| (3) Care of Insane | 47,822.98 | |
| (4) Care of Epileptics | 4,045.12 | |
| (5) Care of Misdemeanants | 131,270.00 | |
| (6) Care of Deaf | 149.03 | |
| Total | \$231,714.19 | 1.0 |
| 14. City Aid—State Highway Construction ^{1a} | \$10,093.65 | .1 |
| 15. Fees— | | |
| (1) Domestic Corporations—Charters | \$193,721.00 | |
| (2) Domestic Corporations—Annual Reports | 4,215.00 | |

| | |
|--|------------|
| (3) Foreign Corporations—Admission to State | 68,826.45 |
| (4) Foreign Corporations—Annual Reports | 842.00 |
| (5) Corporations—Filing with Auditor | 197.60 |
| (6) Miscellaneous Certificates | 166.50 |
| (7) Notary Public Commissions | 5,360.00 |
| (8) Official Comm'ssions | 107.60 |
| (9) Warrants on Requisition | 267.00 |
| (10) Trade Marks | 221.00 |
| (11) Fertilizer Licenses | 78.00 |
| (12) Certified Copies of Public Records | 1,871.00 |
| (13) Car Equipment Agreements | 447.95 |
| (14) Detectives' Licenses | 800.00 |
| (15) Commissioners of Deeds | 5.00 |
| (16) Postage for Mailing Acts of Legislature | 97.07 |
| (17) Blue Sky Fees | 36,435.54 |
| (18) Land Fees | 448.00 |
| (19) Real Estate Dealers | 350.00 |
| (20) Transportation Agents | 50.00 |
| (21) Supreme Court (Docket) Fees | 3,705.25 |
| (22) Appellate Court (Docket) Fees | 7,425.83 |
| (23) Circuit Courts (Docket) Fees | 20,359.90 |
| (24) Teachers' Examination Fees | 4,472.80 |
| (25) Manuscript Fees | 4,270.02 |
| (26) Cold Storage Fees | 370.00 |
| (27) Water Analysis | 5,920.00 |
| (28) Resident Hunting and Fishing Licenses | 128,829.40 |
| (29) Non-Resident Hunting Licenses | 1,741.00 |
| (30) Non-Resident Fishing Licenses | 9,169.20 |
| (31) Lake Michigan Fishing Licenses | 280.00 |
| (32) Inspection Certificates | 500.00 |
| (33) Ferret Permits | 180.00 |
| (34) Scientific Permits | 22.00 |
| (35) Gas Wells—Plugging | 2,430.00 |
| (36) Nursery Licenses | 626.00 |
| (37) Industrial Licenses | 16,189.67 |
| (38) Transcripts—Industrial Board Records | 1,260.75 |
| (39) Water Craft Inspection | 300.00 |
| (40) Employment Agencies | 562.50 |
| (41) Authorizing Public Utility Securities | 89,169.62 |
| (42) Audits and Appraisals of Public Utilities | 22,527.50 |
| (43) Rendering Plant Licenses | 3,625.00 |
| (44) Veterinary Licenses | 376.00 |
| (45) Inspection of Oil | 168,392.73 |
| (46) Insurance Examiners' Fees and Expenses | 14,749.20 |
| (47) Insurance Fees | 139,263.02 |
| (48) Bank Examiners' Fees | 44,245.53 |
| (49) Filing Bank Bonds | 1,827.00 |
| (50) Building and Loan Fees | 19,338.00 |
| (51) Loan and Credit Fees | 27,000.00 |
| (52) Special Bank Fees | 554.89 |
| (53) Miscellaneous Bank Fees | 69.78 |

| | | Per Cent of Total |
|---|-----------------|----------------------|
| (54) Certified Public Accountants | 1,278.80 | |
| (55) Pharmacists | 1,733.00 | |
| (56) Physicians and Surgeons | 4,417.00 | |
| (57) Embalmers | 2,351.80 | |
| (58) Optometrists | 1,174.00 | |
| (59) Nurses | 4,822.00 | |
| (60) Civil Engineers | 26,896.00 | |
| (61) Auto Theft Fees | 175,964.00 | |
| (62) Automobile Registration Fees | 2,983,063.00 | |
| (63) Unclaimed Fees (Local Courts) | 1,263.89 | |
| (64) Show Licenses | 8,172.46 | |
| Total | \$4,265,400.25 | 17.3 |
| 16. Fines— | | |
| (1) State Library—On Books | \$12.20 | |
| (2) Fish and Game Fines | 7,865.00 | |
| Total | \$7,877.20 | .1 |
| 17. Premiums on Teachers' Insurance ¹² — | | |
| (1) Assessments | \$160,046.24 | |
| (2) Arrearages | 111,358.34 | |
| (3) Withdrawals | 74.00 | |
| Total | \$271,478.58 | 1.1 |
| 18. Temporary Loans | \$1,550,000.00 | 6.2 |
| 19. Unclaimed Estates | \$489.56 | |
| 20. Miscellaneous Receipts— | | |
| (1) Excess Insurance Fees | \$659.00 | |
| (2) Damages—Conservation Department | 21.52 | |
| (3) Donations to Conservation Department | 40.00 | |
| (4) Miscellaneous Conservation Department | 104.90 | |
| (5) General Fund—Miscellaneous | 192.33 | |
| (6) Highway Department—Discount | 363.00 | |
| Certified Copies of Bonds | 3.00 | |
| Freight Advanced | 47,052.82 | |
| Freight and Express | 855.85 | |
| Telephones and Telegraphs | 2.15 | |
| Freight Audit | 15.93 | |
| Right-of-Way | 400.00 | |
| Joint Construction | 24,458.00 | |
| Total | \$74,168.50 | |
| True Receipts | \$25,029,441.29 | 100.0 |

| | |
|--|-----------------|
| 21. Refunds— | |
| (1) G. A. R. Encampment | \$1,794.88 |
| (2) Conservation Department | 15.00 |
| (3) Teachers' Pension Board | 362.46 |
| (4) Highway Department—On Barrels | 1,650.67 |
| Federal Aid | 941.28 |
| Duplicate Payments | 448.10 |
| Pay Roll Adjustments | 308.45 |
| Advancement Returned | 75,000.00 |
| (5) Board of Health—Automobile | 1,186.58 |
| (6) Legislative Bureau | 2.00 |
| (7) Vocational Education—Federal Depository Interest | 1,071.63 |
| (8) Taxes Transferred | 799.33 |
| | \$83,580.38 |
| Auditor's Net Receipts | \$25,113,021.67 |
| Amount Available for State Purposes | \$28,102,512.58 |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1922

| | | |
|----------------------------|-------------------------------------|--------------|
| 1. Secretary of State..... | (1) Domestic Corporations— | |
| | —Charters | \$193,721.00 |
| | (2) Foreign Corporations— | |
| | Admissions | 68,826.45 |
| | (3) Domestic Corporations— | |
| | —Reports | 4,215.00 |
| | (4) Foreign Corporations— | |
| | Reports | 842.00 |
| | (5) Miscellaneous | |
| | Certificates | 166.50 |
| | (6) Notary Public | |
| | Commissions | 5,360.00 |
| | (7) Official Commissions | 107.60 |
| | (8) Warrants on Requisition | 267.00 |
| | (9) Trade Marks | 221.00 |
| | (10) Fertilizer Licenses | 78.00 |
| | (11) Certified Copies of | |
| | Records | 1,871.00 |
| | (12) Sale Court Reports | 5,026.50 |
| | (13) Sale Acts of Legislature | 105.75 |
| | (14) Car Equipment Agree- | |
| | ments | 447.95 |
| | (15) Detectives' Licenses | 800.00 |
| | (16) Commissioners of Deeds | 5.00 |
| | (17) Postage—Acts of Legis- | |
| | lature | 97.07 |
| | Total | \$282,157.82 |

| | | |
|----------------------------------|-------------------------------|----------------|
| 2. Securities Commission..... | (1) Blue Sky Fees..... | \$36,435.54 |
| 3. Automobile Department..... | (1) Automobile Fees..... | \$2,983,068.00 |
| | (2) Depository Interest.... | 47,909.46 |
| | Total..... | \$3,030,977.46 |
| 4. Auto Theft Department..... | (1) Auto Theft Fees..... | \$175,964.00 |
| | (2) Depository Interest.... | 5,387.78 |
| | Total..... | \$181,351.78 |
| 5. Auditor of State..... | (1) Land Fees..... | \$448.00 |
| | (2) Land Rentals..... | 500.00 |
| | (3) Corporation Fees..... | 197.60 |
| | (4) Real Estate Dealers.... | 350.00 |
| | Total..... | \$1,495.60 |
| 6. Treasurer of State..... | (1) Transportation Agents.. | \$50.00 |
| 7. State Superintendent..... | (1) Teachers' Examination | |
| | Fees..... | \$4,472.80 |
| | (2) Manuscript Fees..... | 4,270.02 |
| | Total..... | \$8,742.82 |
| 8. Vocational Department..... | (1) Federal Aid..... | \$111,366.62 |
| 9. Rehabilitation Department... | (1) Federal Aid..... | \$6,258.70 |
| 10. Adjutant-General..... | (1) Sale Military Property.. | \$1,930.05 |
| 11. Clerk of Supreme Court..... | (1) Supreme Court Fees.... | \$3,705.25 |
| | (2) Appellate Court Fees.... | 7,425.83 |
| | Total..... | \$11,131.08 |
| 12. Board of Health..... | (1) Federal Aid—Venereal | |
| | Diseases..... | \$1,559.29 |
| | (2) Federal Aid Infancy Act | 20,700.00 |
| | (3) Cold Storage Fees..... | 370.00 |
| | (4) Water Analysis Fees.... | 5,920.00 |
| | Total..... | \$28,549.29 |
| 13. Oil Inspection Department... | (1) Inspection of Oil..... | \$168,392.73 |
| 14. Conservation Department.... | (1) Resident Hunting and | |
| | Fishing Licenses..... | \$128,829.40 |
| | (2) Non-Resident Hunting | |
| | Licenses..... | 1,741.00 |
| | (3) Non-Resident Fishing | |
| | Licenses..... | 9,169.20 |
| | (4) Lake Michigan Fishing | |
| | Licenses..... | 280.00 |
| | (5) Fines..... | 7,865.00 |
| | (6) Inspection Certificates.. | 500.00 |
| | (7) Ferret Permits..... | 180.00 |
| | (8) Scientific Permits..... | 22.00 |
| | (9) Sale of Property..... | 1,407.98 |
| | (10) Confiscated Fur..... | 198.00 |

| | | |
|----------------------------------|------------------------------|--------------|
| | (11) Damages..... | 21.52 |
| | (12) Park Receipts..... | 10,965.26 |
| | (13) Donations..... | 40.00 |
| | (14) Gas Well Fees..... | 2,430.00 |
| | (15) Nursery Licenses..... | 626.00 |
| | (16) Refunds..... | 15.00 |
| | (17) Miscellaneous..... | 104.90 |
| | Total..... | \$164,395.26 |
| 15. Industrial Board..... | (1) License Fees..... | \$16,189.67 |
| | (2) Transcripts..... | 1,260.75 |
| | (3) Water Craft Inspection.. | 300.00 |
| | (4) Employment Licenses... | 562.50 |
| | Total..... | \$18,312.92 |
| 16. Public Service Commission... | (1) Authorizing Securities.. | \$89,169.62 |
| | (2) Audits and Appraisals... | 22,527.50 |
| | Total..... | \$111,697.12 |
| 17. Insurance Department..... | (1) Examiners' Fees and Ex- | |
| | penses..... | \$14,749.20 |
| | (2) Insurance Fees..... | 139,263.02 |
| | Total..... | \$154,012.22 |
| 18. Bank Department..... | (1) Examination Fees..... | \$44,245.53 |
| | (2) Filing Bonds..... | 1,827.00 |
| | (3) Building and Loan Fees | 19,338.00 |
| | (4) Loan and Credit Fees... | 27,000.00 |
| | (5) Special Fees..... | 554.89 |
| | (6) Miscellaneous Fees..... | 69.78 |
| | Total..... | \$93,035.20 |
| 19. State Library..... | (1) Replacement of Books.. | \$12.20 |
| 20. Live Stock Sanitary Board... | (1) Rendering Plant | |
| | Licenses..... | 3,625.00 |
| | (2) Veterinary Licenses.... | 376.00 |
| | Total..... | \$4,001.00 |
| 21. Historical Commission..... | (1) Sale of Books..... | \$301.80 |
| 22. Teachers' Pension Board.... | (1) Assessments..... | \$160,046.24 |
| | (2) Arrearages..... | 111,358.34 |
| | (3) Interest on Investments. | 19,382.25 |
| | (4) Sale of Matured | |
| | Securities..... | 144,328.00 |
| | (5) Withdrawals..... | 74.00 |
| | (6) Refunds..... | 362.46 |
| | Total..... | \$435,551.29 |

| | | |
|--------------------------------------|-------------------------------------|----------------|
| 23. Board of Pharmacy..... | (1) Examination Fees..... | \$1,733.00 |
| 24. Medical Board..... | (1) Examination Fees..... | \$4,417.00 |
| 25. Embalmers' Board..... | (1) Examination Fees..... | \$2,351.80 |
| 26. Optometry Board..... | (1) Examination Fees..... | \$1,174.00 |
| 27. Nurses' Board..... | (1) Examination Fees..... | \$4,822.00 |
| 28. Engineers' Board..... | (1) Examination Fees..... | \$26,896.00 |
| 29. Board Certified Accountants..... | (1) Examination Fees..... | \$1,278.80 |
| 30. Highway Commission..... | (1) Federal Aid..... | \$821,912.91 |
| | (2) Depository Interest..... | 647.16 |
| | (3) Truck Rentals..... | 12,650.62 |
| | (4) Sale of Property..... | 222,239.71 |
| | (5) Interest on Bond..... | 321.27 |
| | (6) Discount..... | 363.00 |
| | (7) Certified Copies of Bonds..... | 3.00 |
| | (8) County Aid..... | 20,262.36 |
| | (9) City Aid..... | 10,093.65 |
| | (10) Freight Advanced..... | 47,052.82 |
| | (11) Cement Sacks..... | 83,788.24 |
| | (12) Freight and Express..... | 855.85 |
| | (13) Telephones and Telegraphs..... | 2.15 |
| | (14) Freight Audit..... | 15.93 |
| | (15) Refund on Barrels..... | 1,650.67 |
| | (16) Right of Way..... | 400.00 |
| | (17) Joint Construction..... | 24,458.00 |
| | (18) Truck Repairs..... | 3,530.44 |
| | (19) Federal Aid Refund..... | 941.28 |
| | (20) Duplicate Payments..... | 448.10 |
| | (21) Pay Roll Adjustments..... | 308.45 |
| | Total..... | \$1,251,945.61 |
| 31. General Receipts..... | (1) Excess Insurance Fees..... | \$659.00 |
| | (2) G.A.R. Encampment Refund..... | 1,794.88 |
| | (3) Docket Fees—Local Courts..... | 20,359.90 |
| | (4) Depository Interest..... | 45,265.48 |
| | (5) General Fund Miscellaneous..... | 192.33 |
| | (6) State Lands—Reclamation..... | 1,006.78 |
| | (7) State Lands—Sale..... | 617.75 |
| | (8) Unclaimed Estates..... | 489.56 |
| | (9) Interest on School Fund..... | 632,585.01 |
| | (10) Unclaimed Fees..... | 1,263.89 |
| | (11) Show Licenses..... | 8,172.46 |
| | Total..... | \$712,407.04 |

| | | |
|-----------------------------|----------------------------------|-------------|
| 32. Soldiers' Monument..... | (1) Earnings and Sales..... | \$13,258.90 |
| 33. Purdue University..... | (1) Federal Aid..... | \$50,000.00 |
| | (2) Depository Interest..... | 665.12 |
| | Total..... | \$50,665.12 |
| 34. Indiana University..... | (1) Waterman Rentals..... | \$4,201.00 |
| | (2) Depository Interest..... | 243.69 |
| | (3) Endowment Fund Interest..... | 45,871.72 |
| | Total..... | \$50,316.41 |
| 35. State Normal..... | (1) Depository Interest..... | \$818.11 |
| 36. War Memorial..... | (1) Depository Interest..... | \$9,881.38 |

37. Benevolent and Correctional Institutions

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|-----------------------------------|-----------------------------|------------------------------|------------------------------|----------------|----------------|
| 1. Soldiers' Home..... | \$807.20 | | | \$20,580.00 | \$21,387.20 |
| 2. Orphans' Home..... | 378.19 | | | | 378.19 |
| 3. Sanatorium..... | 95.74 | \$28,164.70 | \$994.43 | | 29,254.87 |
| 4. Central Hospital..... | \$1,941.74 | 18,169.69 | 14,909.19 | 2,973.00 | 37,993.62 |
| 5. Eastern Hospital..... | 482.96 | 5,754.10 | 16,998.89 | | 23,235.95 |
| 6. Northern Hospital..... | 1,201.88 | 9,257.07 | 2,249.50 | 6,300.00 | 19,008.45 |
| 7. Southern Hospital..... | 3,889.90 | 6,148.97 | 3,996.50 | | 14,035.37 |
| 8. Southeastern Hospital..... | 2,196.88 | 8,493.15 | 9,420.00 | | 20,110.03 |
| 9. Feeble-Minded School..... | 742.32 | | 7,948.02 | | 8,690.34 |
| 10. Epileptic Village..... | 1,068.99 | 4,045.12 | 792.56 | | 5,906.67 |
| 11. Girls' School..... | 167.25 | 54,535.60 | | | 54,702.85 |
| 12. Boys' School..... | 1,280.97 | 76,734.40 | | | 78,015.37 |
| 13. Woman's Prison..... | 4,419.50 | | | | 4,419.50 |
| 14. State Prison..... | 916,002.27 | | | | 916,002.27 |
| 15. Reformatory..... | 184,364.20 | | | | 184,364.20 |
| 16. Penal Farm..... | 91,986.35 | 4,104.77 | | | 96,091.12 |
| 17. School for Deaf..... | 917.82 | 149.03 | | | 1,066.85 |
| 18. School for Blind..... | 387.73 | | | | 387.73 |
| 19. Industrial Aid for Blind..... | 83,377.80 | | | | 83,377.80 |
| 20. Feeble-Minded Colony..... | 746.08 | | 3,869.88 | | 4,615.96 |
| Total..... | \$1,296,455.77 | \$215,556.60 | \$61,178.97 | \$29,853.00 | \$1,603,044.34 |

| | |
|--|----------------|
| Grand Total Departmental and Institutional Receipts..... | \$8,585,168.01 |
| Taxes on Property..... | 12,520,289.66 |
| Poll Taxes..... | 388,633.57 |
| Special Taxes..... | 1,990,870.89 |
| Loans..... | 1,550,000.00 |

| | |
|-------------------------------|-----------------|
| Total Receipts..... | \$25,034,962.13 |
| Plus Refunds:— | |
| (1) Board of Health..... | \$1,186.58 |
| (2) Legislative Bureau..... | 2.00 |
| (3) Taxes Transferred..... | 799.33 |
| (4) Vocational Education..... | 1,071.63 |
| (5) Highway Commission..... | 75,000.00 |
| | 78,059.54 |

Auditor's Net Receipts.....\$25,113,021.67

TABLE V. DISBURSEMENTS—ANALYSIS—1922

1. State Departments

| Department | Salaries | Expenses Other Than Salaries | Total |
|---------------------------------------|-------------|------------------------------------|-------------|
| 1. Governor..... | \$15,000.00 | \$3,287.37 | \$18,287.37 |
| 2. Lieutenant-Governor..... | 1,000.00 | | 1,000.00 |
| 3. Secretary of State..... | 15,750.00 | 2,330.10 | 18,080.10 |
| 4. Securities Commission..... | 12,672.48 | 4,704.71 | 17,377.19 |
| 5. Automobile Department..... | 40,633.65 | 37,655.15 | 78,288.80 |
| 6. Auto Theft Department..... | 63,959.91 | 56,015.19 | 119,975.10 |
| 7. Auditor of State..... | 19,800.00 | 1,724.12 | 21,524.12 |
| 8. Treasurer of State..... | 13,075.00 | 1,335.42 | 14,410.42 |
| 9. Attorney-General..... | 36,521.99 | 4,308.75 | 40,830.74 |
| 10. State Superintendent..... | 26,298.21 | 12,488.79 | 38,787.00 |
| 11. Board of Education..... | 5,006.72 | 3,789.44 | 8,796.16 |
| 12. Vocational Department..... | 16,193.15 | 4,147.27 | 20,340.42 |
| 13. Rehabilitation Department..... | 5,237.39 | 2,515.12 | 7,752.51 |
| 14. Adjutant-General..... | 12,908.88 | 1,224.00 | 14,132.88 |
| 15. Clerk of Supreme Court..... | 14,000.12 | 1,047.07 | 15,047.19 |
| 16. Reporter of Supreme Court..... | 11,245.00 | 158.80 | 11,403.80 |
| 17. Printing Board..... | 5,400.00 | 1,893.10 | 7,293.10 |
| 18. Election Commission..... | 1,300.00 | 3,203.48 | 4,503.48 |
| 19. Board of Health..... | 128,593.48 | 59,029.04 | 187,622.52 |
| 20. Oil Inspection Department..... | 46,201.31 | 26,991.85 | 73,193.16 |
| 21. Board of Charities..... | 27,489.37 | 19,850.85 | 47,340.22 |
| 22. Tax Commission..... | 59,804.47 | 19,301.74 | 79,106.21 |
| 23. Board of Accounts..... | 24,240.62 | 3,414.71 | 27,655.33 |
| 24. Budget Department..... | 5,719.00 | 94.24 | 5,813.24 |
| 25. Conservation Department..... | 98,439.25 | 59,489.41 | 157,928.66 |
| 26. Industrial Board..... | 92,243.51 | 27,261.75 | 119,505.26 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cen- of Total |
|---|----------------|------------------------------------|----------------|----------------------|
| 27. Public Service | | | | |
| Commission..... | 139,458.63 | 23,023.44 | 162,482.07 | |
| 28. Insurance Department... | 43,022.69 | 13,136.00 | 56,158.69 | |
| 29. Bank Department..... | 40,774.99 | 15,656.70 | 56,431.69 | |
| 30. State Library..... | 24,948.05 | 16,638.02 | 41,586.07 | |
| 31. Law Library..... | 3,000.00 | 3,509.80 | 6,509.80 | |
| 32. Library Commission..... | 13,288.04 | 7,951.48 | 21,239.52 | |
| 33. Legislative Bureau..... | 9,856.75 | 1,479.38 | 11,336.13 | |
| 34. Crop Reporting Service.. | 1,200.00 | 514.68 | 1,714.68 | |
| 35. Live Stock Sanitary Board..... | 18,822.35 | 9,967.89 | 28,790.24 | |
| 36. Pardon Board..... | 6,194.15 | 938.71 | 7,132.86 | |
| 37. Historical Commission... | 6,534.04 | 12,128.98 | 18,663.02 | |
| 38. State Probation Officer.. | 3,780.00 | 2,924.36 | 6,704.3 | |
| 39. Battle Flag Commission.. | 1,877.50 | 30.40 | 1,907.90 | |
| 40. Teachers' Pension Board. | 8,632.73 | 3,947.85 | 12,580.58 | |
| 41. State House Superintendent..... | 44,228.15 | 23,550.68 | 67,778.83 | |
| 42. Supreme Court..... | 36,900.00 | 2,447.84 | 39,347.84 | |
| 43. Appellate Court..... | 44,400.00 | 2,795.22 | 47,195.22 | |
| 44. Memorial Art Commission..... | | 31.73 | 31.73 | |
| 45. Lunacy Commission..... | | 63.00 | 63.00 | |
| 46. Board of Pharmacy..... | 6,437.50 | 2,981.19 | 9,418.69 | |
| 47. Medical Board..... | 1,750.00 | 3,458.24 | 5,208.24 | |
| 48. Embalmers' Board..... | 1,287.60 | 592.23 | 1,879.83 | |
| 49. Optometry Board..... | 980.00 | 391.73 | 1,371.73 | |
| 50. Nurses' Board..... | 3,161.05 | 2,541.50 | 5,702.55 | |
| 51. Engineers' Board..... | 7,734.85 | 10,416.63 | 18,151.48 | |
| 52. Printing Court Reports... | | 11,823.17 | 11,823.17 | |
| 53. Printing Year Book..... | | 11,119.09 | 11,119.09 | |
| 54. Fire Marshal..... | 40,174.34 | 15,818.48 | 55,992.82 | |
| 55. Highway Commission.... | 25,752.74 | 16,393.49 | 42,146.23 | |
| Total..... | \$1,332,929.66 | \$573,533.38 | \$1,906,463.04 | 7.9 |
| 2. Temporary Commissions | | | | |
| 1. Educational Survey Committee..... | \$1,837.84 | \$7,497.41 | \$9,335.25 | |
| 2. Mental Defectives Committee..... | 548.67 | 5,575.30 | 6,123.97 | |
| 3. Lawton Monument Commission*..... | | 2,000.00 | 2,000.00 | |

* The Lawton Monument Commission was created in 1921 to supervise the erection of a monument to General Henry W. Lawton. (Acts 1921, p. 144)

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|--|-------------|------------------------------------|--------------|----------------------|
| 4. Drainage Commission*... | | 341.89 | 341.89 | |
| 5. Land Purchase Committee†..... | | 75.41 | 75.41 | |
| Total..... | \$2,386.51 | \$15,490.01 | \$17,876.52 | .1 |
| 3. Private Associations Receiving State Aid | | | | |
| 1. Horticultural Society.... | \$2,190.76 | \$1,113.15 | \$3,303.91 | |
| 2. Dairymen's Association.. | | 500.00 | 500.00 | |
| 3. Stock-breeders' Associa- tions..... | | 418.89 | 418.89 | |
| 4. Corn Growers' Association..... | | 868.34 | 868.34 | |
| 5. Academy of Science..... | | 3,480.17 | 3,480.17 | |
| 6. Grand Army of Republic. | 1,000.00 | 1,498.30 | 2,498.30 | |
| Total..... | \$3,190.76 | \$7,878.85 | \$11,069.61 | .1 |
| 4. Non-Departmental Services and Charges | | | | |
| 1. State Militia..... | | \$255,220.79 | \$255,220.79 | |
| 2. Legislature..... | | 12,681.82 | 12,681.82 | |
| 3. Repairs on State House... | | 53,039.55 | 53,039.55 | |
| 4. Salaries of Superior Judges..... | \$79,461.27 | | 79,461.27 | |
| 5. Salaries of Circuit Judges | 293,918.33 | | 293,918.33 | |
| 6. Salaries of Criminal Judges..... | 8,400.00 | | 8,400.00 | |
| 7. Salaries of Probate Judges | 8,400.00 | | 8,400.00 | |
| 8. Salaries of Prosecuting Attorneys..... | 35,000.00 | | 35,000.00 | |
| 9. Governor's Mansion..... | | 29,986.27 | 29,986.27 | |
| 10. Tubercular Cattle..... | | 99,999.09 | 99,999.09 | |
| 11. Foot and Mouth Disease.. | | 225.00 | 225.00 | |
| 12. Premiums, State Fair.... | | 10,000.00 | 10,000.00 | |
| 13. Survey of State Institutions..... | | 507.62 | 507.62 | |
| 14. Coal Mining by State.... | | 126.54 | 126.54 | |
| 15. First Aid Mine Meeting.. | | 304.55 | 304.55 | |
| 16. Memorial Wreath..... | | 25.00 | 25.00 | |
| 17. Insurance..... | | 187.25 | 187.25 | |
| 18. Foch Day Expenses..... | | 3,062.21 | 3,062.21 | |
| 19. Sheriffs' Expenses— Escaped Prisoners.... | | 765.00 | 765.00 | |
| 20. Rhoda J. Chase Pension.. | | 1,200.00 | 1,200.00 | |
| 21. Sale of State Lands..... | | 547.10 | 547.10 | |
| 22. Unclaimed Estates..... | | 151.65 | 151.65 | |

* The Drainage Commission was created in 1921 to codify the state drainage laws. (Acts 1921, p. 354)

† The Land Purchase Committee was created in 1921 to select a site and purchase land for the new Reformatory. (Acts 1921, p. 145)

| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|--------------|------------------------------------|----------------|----------------------|
| 23. Industrial Rehabilitation | | 12,043.29 | 12,043.29 | |
| 24. County Agents | \$2,814.27 | | 82,814.27 | |
| 25. Automobile Tags and Badges | | 72,763.42 | 72,763.42 | |
| 26. Automobile Rebates | | 25,418.30 | 25,418.30 | |
| 27. Evansville Exposition | | 3,000.00 | 3,000.00 | |
| 28. Refund on Insurance Taxes | | 11,383.29 | 11,383.29 | |
| 29. Judgment | | 764.86 | 764.86 | |
| 30. Light Bill | | 558.90 | 558.90 | |
| 31. Street and Sewer Assessments | | 28,028.42 | 28,028.42 | |
| 32. Attorneys' Fees | | 1,381.45 | 1,381.45 | |
| Total | \$507,993.87 | \$623,371.37 | \$1,131,365.24 | 4.7 |
| 5. Investments | | | | |
| 1. Securities of Teachers' Pension Board | | | \$259,907.91 | |
| 2. Premiums on Teachers' Pension Securities | | | \$9,993.64 | |
| 3. Loan to Board of Agriculture | | | 55,000.00 | |
| Total | | | \$324,901.55 | 1.4 |
| 6. Payment of Loans | | | | |
| 1. Board of Agriculture Loan | | | \$267,381.32 | 1.1 |
| 7. Interest on Loans | | | | |
| 1. Teachers' Pension Board—Note | | | \$656.48 | |
| 2. Teachers' Pension Board—Interest on Arrearages | | | 29.25 | |
| 3. State Loans | | | 32,759.13 | |
| Total | | | \$33,444.86 | .1 |
| 8. Schools | | | | |
| 1. Common School Apportionment | | | \$3,650,279.63 | |
| 2. State Aid for Common Schools | | | 363,231.06 | |
| 3. Vocational Training | | | 181,285.37 | |
| 4. Training of Vocational Teachers | | | 25,397.12 | |
| Total | | | \$4,220,193.18 | 17.6 |
| 9. Universities and Normal School | | | | |
| 1. Indiana University | | | \$1,140,275.27 | |
| 2. Purdue University | | | 1,530,122.95 | |
| 3. State Normal | | | 533,925.45 | |
| Total | | | \$3,204,323.67 | 13.3 |

| 10. State Highways | | | | |
|---|--------------|--|----------------|----------------------|
| Purpose | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
| 1. Construction of Highways | | | \$3,166,455.86 | |
| 2. Maintenance of Highways | | | 2,369,137.45 | |
| 3. Highway Equipment | | | 747,188.05 | |
| 4. Highway Capital Outlays | | | 130,949.03 | |
| 5. Right-of-Way | | | 6,575.10 | |
| 6. Court Costs | | | 135.17 | |
| Total | | | \$6,420,440.66 | 26.7 |
| 11. Teachers' Pensions | | | | |
| 1. Benefits | | | \$9,894.68 | |
| 2. Annuities | | | 134,334.12 | |
| 3. Withdrawals | | | 14,869.76 | |
| 4. Arrearages | | | 682.23 | |
| 5. Assessments | | | 248.80 | |
| 6. Taxes paid to Terre Haute and Indianapolis | | | 6,720.70 | |
| Total | | | \$166,750.29 | .7 |
| 12. State Monuments and Memorials | | | | |
| 1. Soldiers' Monument | \$8,617.50 | \$8,864.03 | \$17,481.53 | |
| 2. Nancy Hanks Cemetery | 1,642.75 | 157.20 | 1,799.95 | |
| 3. World War Memorial | 4,937.17 | 2,688.34 | 7,625.51 | |
| Total | \$15,197.42 | \$11,709.57 | \$26,906.99 | |
| 13. Forests, Parks and Hatcheries | | | | |
| 1. State Parks | | | \$82,500.14 | |
| 2. State Forests | | | 16,172.98 | |
| 3. State Hatcheries | | | 37,646.19 | |
| Total | | | \$136,319.31 | .6 |
| 14. Benevolent and Correctional Institutions | | | | |
| Institution | Maintenance | Lands, Buildings, and Permanent Improvements | Total | Per Cent of Total |
| 1. Soldiers' Home | \$253,462.33 | \$151,014.07 | \$404,476.40 | |
| 2. Orphans' Home | 134,303.86 | 5,624.05 | 139,927.91 | |
| 3. Sanatorium | 100,099.14 | 47,756.87 | 147,856.01 | |
| 4. Central Hospital | 542,514.94 | 306,034.67 | 848,549.61 | |
| 5. Eastern Hospital | 259,364.64 | 34,502.23 | 293,866.87 | |
| 6. Northern Hospital | 314,780.19 | 47,160.49 | 361,940.68 | |
| 7. Southern Hospital | 150,698.51 | 15,119.78 | 165,818.29 | |
| 8. Southeastern Hospital | 330,406.13 | 48,699.10 | 379,105.23 | |
| 9. Feeble-Minded School | 279,384.64 | 12,970.87 | 292,355.51 | |

| Institution | Maintenance | Lands, Buildings and Permanent Improvements | Total | Per Cent of Total |
|----------------------------------|----------------|---|-----------------|----------------------|
| | | | | |
| 10. Epileptic Village..... | 137,991.21 | 164,100.98 | 302,092.19 | |
| 11. Girls' School..... | 124,726.78 | 6,037.63 | 130,764.41 | |
| 12. Boys' School..... | 152,244.98 | 57,479.07 | 209,724.05 | |
| 13. Woman's Prison..... | 37,032.61 | | 37,032.61 | |
| 14. State Prison..... | 922,769.80 | 11,478.20 | 934,248.00 | |
| 15. Reformatory..... | 474,255.98 | 373,874.61 | 848,130.59 | |
| 16. Penal Farm..... | 168,829.45 | 16,901.03 | 185,730.48 | |
| 17. School for Deaf..... | 133,488.28 | 3,701.70 | 137,189.98 | |
| 18. School for Blind..... | 66,479.52 | 3,416.28 | 69,895.80 | |
| 19. Industrial Aid for Blind.. | 136,048.17 | 13,000.00 | 149,048.17 | |
| 20. Feeble-Minded Colony... | 56,228.43 | 47,258.52 | 103,486.95 | |
| Total..... | \$4,775,109.59 | \$1,366,130.15 | \$6,141,239.74 | 25.6 |
| True Disbursements..... | | | \$24,008,675.98 | 100.0 |
| Plus Refunds..... | | | \$3,059.54 | |
| (1) Board of Health..... | | \$1,186.58 | | |
| (2) Legislative Bureau..... | | 2.00 | | |
| (3) Taxes Transferred..... | | 799.33 | | |
| (4) Vocational Education..... | | 1,071.63 | | |
| Auditor's Net Disbursements..... | | | \$24,011,735.52 | |
| Balance, September 30, 1922..... | | | 4,090,777.06 | |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1922

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1922, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| Department | Total Cost of Department | Collections |
|------------------------------------|-----------------------------|--------------|
| 1. Governor..... | \$18,287.37 | |
| 2. Lieutenant-Governor..... | 1,000.00 | |
| 3. Secretary of State..... | 18,080.10 | \$282,157.82 |
| 4. Securities Commission..... | 17,377.19 | 36,435.54 |
| 5. Automobile Department..... | 78,288.80 | 78,288.80 |
| 6. Auto Theft Department..... | 119,975.10 | 175,964.00 |
| 7. Auditor of State..... | 21,524.12 | 1,495.60 |
| 8. Treasurer of State..... | 14,410.42 | 50.00 |
| 9. Attorney-General..... | 40,830.74 | |
| 10. State Superintendent..... | 38,787.00 | 8,742.82 |
| 11. Board of Education..... | 8,796.16 | |
| 12. Vocational Department..... | 20,340.42 | 10,170.21 |
| 13. Rehabilitation Department..... | 7,752.51 | 3,876.25 |

| Department | Total Cost of Department | Collections |
|--------------------------------------|-----------------------------|----------------|
| 14. Adjutant-General..... | 14,132.88 | 1,930.05 |
| 15. Clerk of Supreme Court..... | 15,047.19 | 11,131.08 |
| 16. Reporter of Supreme Court..... | 11,403.80 | |
| 17. Printing Board..... | 7,293.10 | |
| 18. Election Commissioners..... | 4,503.48 | |
| 19. Board of Health..... | 187,622.52 | 50,619.43 |
| 20. Oil Inspection Department..... | 73,193.16 | 168,392.73 |
| 21. Board of Charities..... | 47,340.22 | |
| 22. Tax Commission..... | 79,106.21 | |
| 23. Board of Accounts..... | 27,655.33 | |
| 24. Budget Department..... | 5,813.24 | |
| 25. Conservation Department..... | 157,928.66 | 164,395.26 |
| 26. Industrial Board..... | 119,505.26 | 18,312.92 |
| 27. Public Service Commission..... | 162,482.07 | 111,697.12 |
| 28. Insurance Department..... | 56,158.69 | 154,012.22 |
| 29. Bank Department..... | 56,431.69 | 93,035.20 |
| 30. State Library..... | 41,586.07 | 12.20 |
| 31. Law Library..... | 6,509.80 | |
| 32. Library Commission..... | 21,239.52 | |
| 33. Legislative Bureau..... | 11,336.13 | |
| 34. Crop Reporting Service..... | 1,714.68 | |
| 35. Live Stock Sanitary Board..... | 28,790.24 | 4,001.00 |
| 36. Pardon Board..... | 7,132.86 | |
| 37. Historical Commission..... | 18,663.02 | 301.80 |
| 38. State Probation Officer..... | 6,704.36 | |
| 39. Battle Flag Commission..... | 1,907.90 | |
| 40. Teachers' Pension Board..... | 12,580.58 | |
| 41. State House Superintendent..... | 67,778.83 | |
| 42. Supreme Court..... | 39,347.84 | |
| 43. Appellate Court..... | 47,195.22 | |
| 44. Memorial Art Commission..... | 31.73 | |
| 45. Lunacy Commission..... | 63.00 | |
| 46. Board of Pharmacy..... | 9,418.69 | 1,733.00 |
| 47. Medical Board..... | 5,208.24 | 4,417.00 |
| 48. Embalmers' Board..... | 1,879.83 | 2,351.80 |
| 49. Optometry Board..... | 1,371.73 | 1,174.00 |
| 50. Nurses' Board..... | 5,702.55 | 4,822.00 |
| 51. Engineers' Board..... | 18,151.48 | 26,896.00 |
| 52. Board Certified Accountants..... | | 1,278.80 |
| 53. Printing Court Reports..... | 11,823.17 | |
| 54. Printing Year Book..... | 11,119.09 | |
| 55. Fire Marshal..... | 55,992.82 | 62,622.77 |
| 56. Highway Commission..... | 42,146.23 | |
| Total..... | \$1,906,463.04 | \$1,480,317.42 |
| | 1,480,317.42 | |
| Excess of Cost over Collections..... | \$426,145.62 | |

| | <i>Department</i> | <i>Total Cost of Department</i> | <i>Coll ctions</i> |
|--|--|-------------------------------------|--------------------|
| 57. | General Collections— | | |
| | (1) Insurance Taxes..... | \$1,069,590.87 | |
| | (2) Transportation Taxes..... | 37,141.13 | |
| | (3) Vessel Tonnage Taxes..... | 1,058.34 | |
| | (4) Depository Interest..... | 50,619.43 | |
| | (5) Docket Fees..... | 20,359.90 | |
| | (6) General Fund Miscellaneous..... | 192.33 | |
| | Total..... | \$1,178,962.00 | |
| | Less Excess Cost of State Departments..... | 426,145.62 | |
| | Available for General Government Purposes..... | \$752,816.38 | |
| 58 | Other Non-Tax Revenue Available— | | |
| | (1) Soldiers' Monument Receipts..... | \$13,258.90 | |
| | (2) Automobile Tags and Rebates..... | 98,181.72 | |
| | (3) Miscellaneous..... | 659.00 | |
| | Total Available for General Government Purposes..... | \$864,916.00 | |
| 59. | General Government Costs— | | |
| | (1) Temporary Commissions..... | \$17,876.52 | |
| | (2) Private Associations..... | 11,069.61 | |
| | (3) Non-Departmental Charges..... | 1,131,365.24 | |
| | (4) Payment of Loans..... | 267,381.32 | |
| | (5) Interest on Loans..... | 33,444.86 | |
| | (6) State Monuments and Memorials..... | 26,906.99 | |
| | (7) Parks and Recreation..... | 136,319.31 | |
| | Total..... | \$1,624,363.85 | |
| | Less Amount Available for General Govern- ment..... | \$864,916.00 | |
| | Amount to be Paid from Property Taxes or Loans..... | \$759,447.85 | |
| | Amount Received from Loans..... | \$1,550,000.00 | |
| | Amount to be Paid from Property Taxes..... | | |
| | Net Assessed Valuation in 1922..... | \$5,701,888.589 | |
| The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs— | | | |
| | 1. Investments..... | \$324,901.55 | |
| | 2. Schools..... | 4,220,193.18 | |
| | 3. Universities..... | 3,204,323.67 | |
| | 4. State Highways..... | 6,420,440.66 | |
| | 5. Teachers' Pensions..... | 166,750.29 | |
| | 6. Benevolent Institutions..... | 6,141,239.74 | |
| | Total..... | \$20,477,849.09 | |

ANALYSIS

For the Fiscal Year ending September 30, 1923

TABLE I. RECEIPTS—SUMMARY—1923

| | | Per Cent of Total |
|---|-----------------|----------------------|
| 1. Balance on Hand October 1, 1922..... | \$4,090,777.06 | |
| 2. Taxes on Property..... | \$13,837,262.92 | 44.3 |
| 3. Poll Taxes..... | 416,683.60 | 1.3 |
| 4. Insurance Taxes..... | 1,276,356.69 | 4.1 |
| 5. Transportation Taxes..... | 25,861.94 | .1 |
| 6. Vessel Tonnage Taxes..... | 1,077.62 | .0 |
| 7. Dog Taxes (Hydrophobia)..... | 20,774.78 | .1 |
| 8. Inheritance Taxes..... | 943,895.88 | 3.0 |
| 9. Gasoline Taxes..... | 1,309,925.73 | 4.2 |
| 10. Depository Interest..... | 127,715.90 | .4 |
| 11. Interest on Invested Funds..... | 749,851.30 | 2.4 |
| 12. Earnings of State Institutions and Property..... | 1,464,083.66 | 4.7 |
| 13. Sale of Property..... | 791,174.66 | 2.5 |
| 14. Federal Aid..... | 2,054,909.63 | 6.6 |
| 15. County Aid..... | 232,129.96 | .7 |
| 16. City Aid..... | 658.44 | .0 |
| 17. Fees..... | 5,422,788.56 | 17.3 |
| 18. Fines..... | 6,949.35 | .0 |
| 19. Premiums on Teachers' Insurance.. | 468,816.25 | 1.5 |
| 20. Temporary Loans..... | 1,975,000.00 | 6.3 |
| 21. Unclaimed Estates..... | 4,625.88 | .0 |
| 22. Board of Accounts—Recoveries.... | \$10,015.41 | .0 |
| 23. Miscellaneous Receipts..... | 151,661.12 | .5 |
| True Receipts..... | \$31,292,219.28 | 100.0 |
| Refunds..... | 25,082.16 | |
| Auditor's Net Receipts..... | \$31,317,301.44 | |
| Amount Available for State Purposes..... | \$35,408,078.50 | |

TABLE II. DISBURSEMENTS—SUMMARY—1923

| | | |
|-----------------------------------|----------------|------|
| 1. State Departments..... | \$2,056,166.97 | 6.7 |
| 2. Temporary Commissions..... | 8,578.52 | .0 |
| 3. Private Associations..... | 8,974.60 | .0 |
| 4. Non-Departmental Services..... | 1,179,292.15 | 3.9 |
| 5. Investments..... | 761,120.11 | 2.5 |
| 6. Payment of Loans..... | 1,595,000.00 | 5.2 |
| 7. Interest on Loans..... | 58,035.02 | .2 |
| 8. Schools..... | 4,173,507.42 | 13.7 |
| 9. Universities..... | 3,616,696.66 | 11.8 |
| 10. State Highways..... | 9,290,281.46 | 30.4 |
| 11. Teachers' Pensions..... | 197,355.12 | .7 |
| 12. Monuments and Memorials..... | 70,930.82 | .2 |

| | | |
|--|-----------------|-------|
| 13. Forests, Parks and Hatcheries..... | 153,174.67 | .5 |
| 14. Benevolent Institutions..... | 7,409,362.35 | 24.2 |
| True Disbursements..... | \$30,578,475.87 | 100.0 |
| Refunds..... | 24,319.07 | |
| Auditor's Net Disbursements..... | \$30,602,794.94 | |
| Balances, September 30, 1923..... | \$4,805,283.56 | |

TABLE III. RECEIPTS—ANALYSIS—1923

(Index figures refer to the notes on page 230.)

| | | |
|---|-----------------|------|
| 1. Taxes on Property— | | |
| (1) General Fund..... | \$769,574.00 | |
| (2) Benevolent Institutions..... | 3,800,208.67 | |
| (3) Common Schools..... | 3,821,948.25 | |
| (4) Teachers' Pensions..... | 188,802.49 | |
| (5) Universities and Normal School..... | 2,721,879.79 | |
| (6) Agricultural Experiment Station..... | 217,618.54 | |
| (7) Vocational Education..... | 272,717.28 | |
| (8) War Memorial..... | 326,778.01 | |
| (9) State Highways..... | 1,717,735.89 | |
| Total..... | \$13,837,262.92 | 44.3 |
| 2. Poll Taxes— | | |
| (1) General Fund..... | \$208,341.80 | |
| (2) Common Schools..... | 208,341.80 | |
| Total..... | \$416,683.60 | 1.3 |
| 3. Insurance Taxes— | | |
| (1) Regular (Insurance Commissioner)..... | \$1,202,711.65 | |
| (2) Fire Marshal..... | 73,645.04 | |
| Total..... | \$1,276,356.69 | 4.1 |
| 4. Transportation Taxes..... | \$25,861.94 | .1 |
| 5. Vessel Tonnage Taxes..... | \$1,077.62 | .0 |
| 6. Dog Taxes (Hydrophobia)..... | \$20,774.78 | .1 |
| 7. Inheritance Taxes..... | \$943,895.88 | 3.0 |
| 8. Gasoline Taxes..... | \$1,309,925.73 | 4.2 |
| 9. Depository Interest— | | |
| (1) General Fund..... | \$51,363.99 | |
| (2) Purchasing Committee Fund..... | 39.59 | |
| (3) State Normal..... | 3,456.79 | |
| (4) War Memorial..... | 19,869.60 | |
| (5) Auto Theft Fund..... | 3,543.95 | |
| (6) Automobile Department..... | 48,599.52 | |
| (7) Highway Fund..... | 842.46 | |
| Total..... | \$127,715.90 | .4 |

| | | Per Cent of Total |
|--|----------------|----------------------|
| 10. Interest on Invested Funds— | | |
| (1) Teachers' Retirement Fund | \$29,319.30 | |
| (2) Indiana University—Permanent Endowment Fund | 45,871.70 | |
| (3) Common School Fund | 668,110.88 | |
| (4) Loan Board of Agriculture | 6,209.71 | |
| (5) Highway Commission—Interest on Bond | 339.71 | |
| Total | \$749,851.30 | 2.4 |
| 11. Earnings of State Institutions and Property— | | |
| (1) Rent of State Lands | \$500.00 | |
| (2) State Parks | 14,855.18 | |
| (3) Soldiers' Monument | 15,695.30 | |
| (4) Industrial Aid for Blind | 127,146.20 | |
| (5) Indiana University—Waterman Rentals | 4,355.00 | |
| (6) Highway Commission—Rent of Bridges | 3,000.00 | |
| Rent of Trucks | 6,383.91 | |
| Repair of Trucks | 5,815.96 | |
| (7) War Memorial—Rent of Property | 8,247.00 | |
| (8) Benevolent Institutions | 1,278,085.11 | |
| Total | \$1,464,083.66 | 4.7 |
| 12. Sale of Property— | | |
| (1) Military Supplies | \$6,203.93 | |
| (2) Court Reports | 7,154.50 | |
| (3) Acts of Legislature | 238.75 | |
| (4) Drainage Laws | 108.50 | |
| (5) Conservation Department—Publications | 1,241.93 | |
| Old Materials | 223.10 | |
| Fire Wood | 602.26 | |
| Confiscated Fur.. | 252.75 | |
| (6) Historical Commission—Books | 323.00 | |
| (7) Teachers' Pension Board—Matured Securities | 19,505.40 | |
| (8) State Lands | 120,934.56 | |
| (9) Highway Commission—Property | 467,576.52 | |
| (10) State House—Paper and Junk | 165.46 | |
| (11) Auto Theft Department—Confiscated Auto | 201.00 | |
| (12) Reformatory—Land and Property | 166,443.00 | |
| Total | \$791,174.66 | 2.5 |
| 13. Federal Aid— | | |
| (1) Venereal Diseases | \$4,677.90 | |
| (2) Infancy and Maternity | 12,499.09 | |
| (3) Purdue University | 50,000.00 | |
| (4) Vocational Education | 125,288.37 | |
| (5) Industrial Rehabilitation | 7,935.18 | |
| (6) State Highways | 1,834,769.09 | |
| (7) Soldiers' Home | 19,740.00 | |
| Total | \$2,054,909.63 | 6.6 |

| | | Per Cent of Total |
|--|--------------|----------------------|
| 14. County Aid— | | |
| (1) Contributions for State Highways | \$21,286.01 | |
| (2) Tubercular Patients—State Sanatorium | 25,564.86 | |
| (3) Care of Insane | 47,132.61 | |
| (4) Care of Epileptics | 3,897.79 | |
| (5) Care of Misdemeanants | 134,109.67 | |
| (6) Care of Deaf | 139.02 | |
| Total | \$232,129.96 | .7 |
| 15. City Aid—State Highway Construction | \$658.44 | .0 |
| 16. Fees— | | |
| (1) Domestic Corporations—Charters | \$561,679.90 | |
| (2) Domestic Corporations—Annual Reports | 4,273.50 | |
| (3) Foreign Corporations—Admissions to state | 59,302.15 | |
| (4) Foreign Corporations—Annual Reports | 941.00 | |
| (5) Corporations—Filing with Auditor | 64.00 | |
| (6) Miscellaneous Certificates | 385.50 | |
| (7) Notary Public Commissions | 4,823.00 | |
| (8) Official Commissions | 631.80 | |
| (9) Warrants on Requisition | 231.00 | |
| (10) Trade Marks | 320.00 | |
| (11) Fertilizer Licenses | 61.00 | |
| (12) Certified Copies Public Records | 1,947.80 | |
| (13) Car Equipment Agreements | 742.68 | |
| (14) Detective Licenses | 1,550.00 | |
| (15) Commissioners of Deeds | 10.00 | |
| (16) Postage for Mailing Acts of Legislature | 100.60 | |
| (17) Blue Sky Fees | 38,563.67 | |
| (18) Land Fees | 274.76 | |
| (19) Real Estate Dealers | 170.00 | |
| (20) Transportation Agents | 10.00 | |
| (21) Supreme Court (Docket) Fees | 4,410.40 | |
| (22) Appellate Court (Docket) Fees | 6,090.30 | |
| (23) Circuit Courts (Docket) Fees | 22,095.06 | |
| (24) Teachers' Examination Fees | 4,192.75 | |
| (25) Manuscript Fees | 6,513.41 | |
| (26) Cold Storage Fees | 320.00 | |
| (27) Water Analysis | 5,110.00 | |
| (28) Resident Hunting and Fishing Licenses | 148,220.10 | |
| (29) Non-Resident Hunting Licenses | 2,597.50 | |
| (30) Non-Resident Fishing Licenses | 10,776.50 | |
| (31) Lake Michigan Fishing Licenses | 285.00 | |
| (32) Inspection Certificates | 770.00 | |
| (33) Ferret Permits | 150.00 | |
| (34) Scientific Permits | 19.00 | |
| (35) Gas Wells—Plugging | 3,270.00 | |
| (36) Nursery Licenses | 687.00 | |
| (37) Industrial Licenses | 16,641.84 | |
| (38) Transcripts Industrial Board Records | 1,436.25 | |
| (39) Water Craft Inspection | 285.00 | |

| | | Per Cent of Total |
|--|----------------|----------------------|
| (40) Employment Agencies | 700.00 | |
| (41) Authorizing Public Utility Securities | 71,732.09 | |
| (42) Audits and Appraisals of Public Utilities | 15,633.10 | |
| (43) Rendering Plant Licenses | 2,975.00 | |
| (44) Veterinary Licenses | 1,162.00 | |
| (45) Inspection of Oil | 195,412.10 | |
| (46) Insurance Examiners' Fees and Expenses | 19,536.15 | |
| (47) Insurance Fees | 142,477.20 | |
| (48) Bank Examiners' Fees | 45,673.13 | |
| (49) Filing Bank Bonds | 1,749.50 | |
| (50) Building and Loan Fees | 21,790.00 | |
| (51) Loan and Credit Fees | 30,100.00 | |
| (52) Special Bank Fees | 1,980.30 | |
| (53) Miscellaneous Bank Fees | 210.40 | |
| (54) Certified Public Accountants | 2,064.50 | |
| (55) Pharmacists | 14,476.00 | |
| (56) Physicians and Surgeons | 6,703.50 | |
| (57) Embalmers | 3,093.68 | |
| (58) Optometrists | 1,294.00 | |
| (59) Nurses | 3,614.00 | |
| (60) Civil Engineers | 15,762.00 | |
| (61) Auto Theft Fees | 227,999.75 | |
| (62) Automobile Registration Fees | 3,675,889.00 | |
| (63) Unclaimed Fees (Local Courts) | 5,271.75 | |
| (64) Show Licenses | 5,039.50 | |
| (65) Lobby Licenses | 228.00 | |
| (66) Mine Boss and Fire Boss Fees | 269.44 | |
| Total | \$5,422,788.56 | 17.3 |
| 17. Fines— | | |
| (1) State Library—On Books | \$14.35 | |
| (2) Fish and Game Fines | 6,935.00 | |
| Total | \$6,949.35 | .0 |
| 18. Premium on Teachers' Insurance | \$468,816.25 | 1.5 |
| 19. Temporary Loans | \$1,975,000.00 | 6.3 |
| 20. Unclaimed Estates | \$4,625.88 | .0 |
| 21. Board of Accounts—Recoveries | \$10,015.41 | .0 |
| 22. Miscellaneous— | | |
| (1) Conscience Money—Secretary of State | \$5.00 | |
| (2) Fire Marshal—Recovery on Building | 65.75 | |
| (3) Conservation Department—From Twp. on Road | 80.00 | |
| (4) General Fund Miscellaneous | 3,360.26 | |
| (5) Highway Department—Discount | 470.38 | |
| Freight Advanced | 10,921.47 | |
| Telephones and Telegraphs | 40.00 | |
| Right of Way | 1,462.50 | |

| | | Per Cent of Total |
|--|-----------------|----------------------|
| Joint Construction | 134,937.57 | |
| Damages | 66.77 | |
| Witness Fees | 6.00 | |
| Equipment Lost | 15.45 | |
| Unclaimed Warrant | 46.37 | |
| Testing Cement | 223.20 | |
| Total | \$151,661.12 | .5 |
| True Receipts | \$31,292,219.28 | 100.0 |
| 23. Refunds and Transfers— | | |
| (1) Highway Department—Pay Roll Adjustments | \$385.95 | |
| Duplicate Payments | 329.39 | |
| Interest on General Fund Loan | 7,695.80 | |
| (2) Conservation Commission | 8,585.66 | |
| (3) Teachers' Pension Board | 50.00 | |
| (4) Board of Health—Automobile | 41.60 | |
| (5) Infancy and Maternity Fund | 63.96 | |
| (6) Vocational Department—Depository Interest Federal Government | 770.56 | |
| (7) Vocational Rehabilitation | 431.05 | |
| (8) Taxes Refunded | 827.05 | |
| (9) Governor—Duplicate Payment | 1.81 | |
| (10) Secretary of State | 1.80 | |
| (11) Auditor—Land Fees | 75.24 | |
| (12) Attorney—General | 1,000.00 | |
| (13) Prosecuting Attorneys—Salary Refund | 41.67 | |
| (14) Docket Fees | 123.00 | |
| (15) Board of Charities—Transportation Fund | 1,000.00 | |
| (16) Industrial Board | 44.44 | |
| (17) Live Stock Sanitary Board | 50.00 | |
| (18) Oil Inspection Department | 100.00 | |
| (19) Medical Board | 180.00 | |
| (20) Legislature—Mileage Refund | 20.00 | |
| (21) Engineers' Board | 175.00 | |
| (22) Unclaimed Estates | 47.80 | |
| (23) Automobile Department | .70 | |
| (24) Fire Marshal | 60.31 | |
| (25) Probation Officer | 3.60 | |
| (26) Purchasing Committee | 47.75 | |
| (27) Public Service Commission | 750.00 | |
| (28) Pharmacy Board | 35.00 | |
| (29) State Superintendent | 236.10 | |
| (30) Auto Theft Department | 1,906.92 | |
| Total | \$25,082.16 | |
| Auditor's Net Receipts | \$31,317,301.44 | |
| Amount Available for State Purposes | \$35,408,078.50 | |

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1923

| | | |
|-------------------------------|--|----------------|
| 1. Secretary of State..... | (1) Domestic Corporations—Charters..... | \$561,679.90 |
| | (2) Foreign Corporations—Admissions..... | 59,302.15 |
| | (3) Domestic Corporations—Reports..... | 4,273.50 |
| | (4) Foreign Corporations—Reports..... | 941.00 |
| | (5) Miscellaneous Certificates..... | 385.50 |
| | (6) Notary Public Commissions..... | 4,823.00 |
| | (7) Official Commissions..... | 631.80 |
| | (8) Warrants on Requisition..... | 231.00 |
| | (9) Trade Marks..... | 320.00 |
| | (10) Fertilizer Licenses..... | 61.00 |
| | (11) Certified Copies of Records..... | 1,947.80 |
| | (12) Sale Court Reports..... | 7,154.50 |
| | (13) Sale Acts of Legislature..... | 238.75 |
| | (14) Car Equipment Agreements..... | 742.68 |
| | (15) Detectives' Licenses..... | 1,550.00 |
| | (16) Commissioners of Deeds..... | 10.00 |
| | (17) Postage—Acts of Legislature..... | 100.60 |
| | (18) Drainage Laws..... | 108.50 |
| | (19) Lobby Licenses..... | 228.00 |
| | (20) Conscience Money..... | 5.00 |
| | Total..... | \$644,734.68 |
| 2. Securities Commission..... | (1) Blue Sky Fees..... | \$38,563.67 |
| 3. Automobile Department..... | (1) Automobile Fees..... | \$3,675,889.00 |
| | (2) Depository Interest..... | 48,599.52 |
| | Total..... | \$3,724,488.52 |
| 4. Auto Theft Department..... | (1) Auto Theft Fees..... | \$227,999.75 |
| | (2) Depository Interest..... | 3,543.95 |
| | (3) Confiscated Auto..... | 201.00 |
| | Total..... | \$231,744.70 |
| 5. Auditor of State..... | (1) Land Fees..... | \$274.76 |
| | (2) Land Rentals..... | 500.00 |
| | (3) Corporation Fees..... | 64.00 |
| | (4) Real Estate Dealers..... | 170.00 |
| | Total..... | \$1,008.76 |

| | | |
|----------------------------------|--|--------------|
| 6. Treasurer of State..... | (1) Transportation Agents.. | \$10.00 |
| 7. State Superintendent..... | (1) Teachers' Examination Fees..... | \$4,192.75 |
| | (2) Manuscript Fees..... | 6,513.41 |
| | Total..... | \$10,706.16 |
| 8. Vocational Department..... | (1) Federal Aid..... | \$125,288.37 |
| 9. Rehabilitation Department.. | (1) Federal Aid..... | \$7,935.18 |
| 10. Adjutant-General..... | (1) Sale Military Property.. | \$6,203.93 |
| 11. Clerk of Supreme Court..... | (1) Supreme Court Fees.... | \$4,410.40 |
| | (2) Appellate Court Fees.... | 6,090.30 |
| | Total..... | \$10,500.70 |
| 12. Board of Health..... | (1) Federal Aid—Venereal Diseases.... | \$4,677.90 |
| | (2) Federal Aid—Infancy Act..... | 12,499.09 |
| | (3) Cold Storage Fees..... | 320.00 |
| | (4) Water Analysis Fees.... | 5,110.00 |
| | Total..... | \$22,606.99 |
| 13. Oil Inspection Department... | (1) Inspection of Oil..... | \$195,412.10 |
| 14. Conservation Department.... | (1) Resident Hunting and Fishing Licenses..... | \$148,220.10 |
| | (2) Non-Resident Hunting Licenses..... | 2,597.50 |
| | (3) Non-Resident Fishing Licenses..... | 10,776.50 |
| | (4) Lake Michigan Fishing Licenses..... | 285.00 |
| | (5) Fines..... | 6,935.00 |
| | (6) Inspection Certificates.. | 770.00 |
| | (7) Ferret Permits..... | 150.00 |
| | (8) Scientific Permits..... | 19.00 |
| | (9) Sale of Property..... | 2,067.29 |
| | (10) Confiscated Fur..... | 252.75 |
| | (11) Park Receipts..... | 14,855.18 |
| | (12) Gas Well Fees..... | 3,270.00 |
| | (13) Nursery Licenses..... | 687.00 |
| | (14) From Township—On Road..... | 80.00 |
| | Total..... | \$190,965.32 |
| 15. Industrial Board..... | (1) License Fees..... | \$16,641.84 |
| | (2) Transcripts..... | 1,436.25 |
| | (3) Water Craft Inspection.. | 285.00 |
| | (4) Employment Licenses.... | 700.00 |
| | Total..... | \$19,063.09 |

| | | |
|---------------------------------|----------------------------------|----------------|
| 16. Public Service Commission | (1) Authorizing Securities | \$71,732.09 |
| | (2) Audits and Appraisals | 15,633.10 |
| | Total | \$87,365.19 |
| 17. Insurance Department | (1) Examiners' Fees and Expenses | \$19,536.15 |
| | (2) Insurance Fees | 142,477.20 |
| | Total | \$162,013.35 |
| 18. Bank Department | (1) Bank Examiners' Fees | \$45,673.13 |
| | (2) Filing Bonds | 1,749.50 |
| | (3) Building and Loan Fees | 21,790.00 |
| | (4) Loan and Credit Fees | 30,100.00 |
| | (5) Special Fees | 1,980.30 |
| | (6) Miscellaneous Fees | 210.40 |
| | Total | \$101,503.33 |
| 19. State Library | (1) Replacement of Books | \$14.35 |
| 20. Live Stock Sanitary Board | (1) Rendering Plant Licenses | \$2,975.00 |
| | (2) Veterinary Licenses | 1,162.00 |
| | Total | \$4,137.00 |
| 21. Historical Commission | (1) Sale of Books | \$323.00 |
| 22. Teachers' Pension Board | (1) Premiums | \$468,816.25 |
| | (2) Interest on Investments | 29,319.30 |
| | (3) Sale of Matured Securities | 19,505.40 |
| | Total | \$517,640.95 |
| 23. Board of Pharmacy | (1) Examination Fees | \$14,476.00 |
| 24. Medical Board | (1) Examination Fees | \$6,703.50 |
| 25. Embalmers' Board | (1) Examination Fees | \$3,093.68 |
| 26. Optometry Board | (1) Examination Fees | \$1,294.00 |
| 27. Nurses' Board | (1) Examination Fees | \$3,614.00 |
| 28. Engineers' Board | (1) Examination Fees | \$15,762.00 |
| 29. Board Certified Accountants | (1) Examination Fees | \$2,064.50 |
| 30. Highway Commission | (1) Federal Aid | \$1,834,769.09 |
| | (2) Depository Interest | 842.46 |
| | (3) Truck Rentals | 6,383.91 |
| | (4) Rent of Bridges | 3,000.00 |
| | (5) Sale of Property | 467,576.52 |
| | (6) Interest on Bond | 339.71 |
| | (7) Discount | 470.38 |
| | (8) County Aid | 21,286.01 |
| | (9) City Aid | 658.44 |
| | (10) Freight Advanced | 10,921.47 |
| | (11) Telephones and Telegraphs | .40 |
| | (12) Right of Way | 1,462.50 |
| | (13) Joint Construction | 134,937.57 |

| | | | |
|-----|-----------------------------------|--------------------------------------|----------------|
| | (14) | Truck Repairs | 5,815.96 |
| | (15) | Damages | 66.77 |
| | (16) | Witness Fees | 6.00 |
| | (17) | Equipment Lost | 15.45 |
| | (18) | Unclaimed Warrant | 46.37 |
| | (19) | Testing Cement | 223.20 |
| | | Total | \$2,488,822.21 |
| 31. | State House Superintendent .. (1) | Paper and Junk | \$165.46 |
| 32. | Mine Department | (1) Mine and Fire Boss Fees | \$269.44 |
| 33. | Board of Accounts | (1) Recoveries | \$10,015.41 |
| 34. | Fire Marshal | (1) Recovery on Building | \$65.75 |
| 35. | General Receipts | (1) Docket Fees—Local Courts | \$22,095.06 |
| | | (2) Depository Interest | 51,403.58 |
| | | (3) General Fund Miscellaneous | 3,360.26 |
| | | (4) State Lands—Sale | 120,934.56 |
| | | (5) Unclaimed Estates | 4,625.88 |
| | | (6) Interest on School Fund | 668,110.88 |
| | | (7) Unclaimed Fees | 5,271.75 |
| | | (8) Show Licenses | 5,039.50 |
| | | (9) Interest on Loans | 6,209.71 |
| | | Total | \$887,051.18 |
| 36. | Soldiers' Monument | (1) Earnings and Sales | \$15,695.30 |
| 37. | Purdue University | (1) Federal Aid | \$50,000.00 |
| 38. | Indiana University | (1) Waterman Rentals | \$4,355.00 |
| | | (2) Endowment Fund Interest | 45,871.70 |
| | | Total | \$50,226.70 |
| 39. | State Normal | (1) Depository Interest | \$3,456.79 |
| 40. | War Memorial | (1) Depository Interest | \$19,869.60 |
| | | (2) Rent of Property | 8,247.00 |
| | | Total | \$28,116.60 |

| Institution | Receipts and Earnings | Received from Counties | Received from Patients | Federal Aid | Total |
|-----------------------------------|-----------------------------|------------------------------|------------------------------|----------------|----------------|
| | | | | | |
| 1. Soldiers' Home..... | \$644.50 | | | \$19,740.00 | \$20,384.50 |
| 2. Orphans' Home..... | 431.09 | | | | 431.09 |
| 3. Sanatorium..... | 4,130.13 | \$25,564.86 | 649.86 | | 30,344.85 |
| 4. Central Hospital..... | 1,915.07 | 20,081.89 | 15,847.40 | | 37,844.36 |
| 5. Eastern Hospital..... | 1,052.87 | 4,733.10 | 15,035.12 | | 20,821.09 |
| 6. Northern Hospital..... | 1,118.97 | 9,509.95 | 13,084.00 | | 23,712.92 |
| 7. Southern Hospital..... | 2,978.25 | 6,719.07 | 4,042.00 | | 13,739.32 |
| 8. Southeastern Hospital..... | 1,195.32 | 6,088.60 | 8,145.00 | | 15,428.92 |
| 9. Feeble-Minded School..... | 917.34 | | 8,936.66 | | 9,854.00 |
| 10. Epileptic Village..... | 1,534.24 | 3,897.79 | 590.85 | | 6,022.88 |
| 11. Girls' School..... | 81.75 | 53,977.24 | | | 54,058.99 |
| 12. Boys' School..... | 2,793.84 | 74,945.65 | | | 77,739.49 |
| 13. Woman's Prison..... | 4,610.87 | | | | 4,610.87 |
| 14. State Prison..... | 788,669.64 | | | | 788,669.64 |
| 15. Reformatory..... | 462,070.50 | | | | 462,070.50 |
| 16. Penal Farm..... | 100,263.21 | 5,186.78 | | | 105,449.99 |
| 17. School for Deaf..... | 1,188.39 | 139.02 | | | 1,327.41 |
| 18. School for Blind..... | 538.85 | | | | 538.85 |
| 19. Industrial Aid for Blind..... | 127,146.20 | | | | 127,146.20 |
| 20. Feeble-Minded Colony..... | 463.96 | | 1,598.43 | | 2,062.39 |
| Total..... | \$1,571,674.31 | \$210,843.95 | \$67,929.32 | \$19,740.00 | \$1,802,258.26 |

41. Benevolent and Correctional Institutions

| | |
|--|-----------------|
| Grand Total Departmental and Institutional Receipts..... | \$11,485,380.12 |
| Taxes on Property..... | 13,837,262.92 |
| Poll Taxes..... | 416,683.60 |
| Special Taxes..... | 3,577,892.64 |
| Loans..... | 1,975,000.00 |

| | |
|---------------------------------|-----------------|
| True Receipts..... | \$31,292,219.28 |
| Plus Refunds and Transfers..... | \$25,082.16 |

Auditor's Net Receipts.....\$31,317,301.44

TABLE V. DISBURSEMENTS—ANALYSIS—1923

1. State Departments

| Department | Salaries | Expenses | | Total |
|---------------------------------------|-------------|------------------------|--|-------------|
| | | Other Than Salaries | | |
| 1. Governor..... | \$15,295.00 | \$2,609.66 | | \$17,904.66 |
| 2. Lieutenant-Governor.... | 1,000.00 | 30.50 | | 1,030.50 |
| 3. Secretary of State..... | 16,025.00 | 2,225.41 | | 18,250.41 |
| 4. Securities Commission... | 14,286.09 | 4,938.61 | | 19,224.70 |
| 5. Automobile Department.. | 40,504.11 | 33,026.63 | | 73,530.74 |
| 6. Auto Theft Department.. | 74,564.02 | 64,314.35 | | 138,878.37 |
| 7. Auditor of State..... | 21,665.04 | 3,377.96 | | 25,043.00 |
| 8. Treasurer of State..... | 13,748.39 | 1,028.63 | | 14,777.02 |
| 9. Attorney-General..... | 33,238.88 | 6,779.38 | | 40,018.26 |
| 10. State Superintendent.... | 30,639.90 | 23,533.80 | | 54,173.70 |
| 11. Board of Education..... | 3,590.79 | 5,069.32 | | 8,660.11 |
| 12. Vocational Department.. | 13,715.22 | 5,020.93 | | 18,736.15 |
| 13. Rehabilitation Department..... | 6,447.00 | 2,131.58 | | 8,578.58 |
| 14. Adjutant-General..... | 13,031.90 | 1,200.00 | | 14,231.90 |
| 15. Clerk of Supreme Court.. | 14,000.11 | 1,946.28 | | 15,946.39 |
| 16. Reporter of Supreme Court..... | 10,749.98 | 363.63 | | 11,113.61 |
| 17. Printing Board..... | 5,400.00 | 1,149.20 | | 6,549.20 |
| 18. Election Commission.... | 4,047.00 | 14,843.73 | | 18,890.73 |
| 19. Board of Health..... | 136,506.92 | 65,581.88 | | 202,088.80 |
| 20. Oil Inspection Department..... | 46,996.67 | 30,541.14 | | 77,537.81 |
| 21. Board of Charities..... | 26,427.48 | 21,404.28 | | 47,831.76 |
| 22. Tax Commission..... | 54,400.01 | 16,450.99 | | 70,851.00 |
| 23. Board of Accounts..... | 26,979.40 | 3,139.67 | | 30,119.07 |
| 24. Budget Department..... | 6,256.20 | 1,122.77 | | 7,378.97 |
| 25. Conservation Department | 104,745.52 | 73,908.95 | | 178,654.47 |
| 26. Industrial Board..... | 79,115.30 | 31,590.62 | | 110,705.92 |
| 27. Mine Department..... | 6,958.30 | 3,553.09 | | 10,511.39 |
| 28. Public Service Commission..... | 170,842.24 | 23,603.46 | | 194,445.70 |
| 29. Insurance Department... | 46,117.44 | 9,940.57 | | 56,058.01 |
| 30. Bank Department..... | 42,922.40 | 18,372.66 | | 61,295.06 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|---|----------------|------------------------------------|----------------|----------------------|
| 31. State Library..... | 25,177.38 | 10,509.97 | 35,687.35 | |
| 32. Law Library..... | 3,000.00 | 3,377.31 | 6,377.31 | |
| 33. Library Commission..... | 11,204.72 | 8,489.18 | 19,693.90 | |
| 34. Legislative Bureau..... | 10,461.06 | 2,539.18 | 13,000.24 | |
| 35. Crop Reporting Service.. | 1,200.00 | 835.27 | 2,035.27 | |
| 36. Live Stock Sanitary Board..... | 18,250.41 | 13,982.83 | 32,233.24 | |
| 37. Pardon Board..... | 6,806.50 | 925.45 | 7,731.95 | |
| 38. Historical Commission... | 8,638.77 | 6,684.03 | 15,322.80 | |
| 39. State Probation Officer... | 4,040.00 | 3,143.30 | 7,183.30 | |
| 40. Battle Flag Commission.. | 2,793.00 | 206.86 | 2,999.86 | |
| 41. Teachers' Pension Board. | 11,408.17 | 2,206.96 | 13,615.13 | |
| 42. State House Superintendent..... | 41,456.58 | 25,536.22 | 66,992.80 | |
| 43. Supreme Court..... | 41,824.45 | 1,709.04 | 43,533.49 | |
| 44. Appellate Court..... | 50,879.34 | 1,109.83 | 51,989.17 | |
| 45. Lunacy Commission..... | | 54.00 | 54.00 | |
| 46. Pharmacy Board..... | 5,990.00 | 3,661.41 | 9,651.41 | |
| 47. Medical Board..... | 1,702.58 | 4,295.00 | 5,997.58 | |
| 48. Embalmers' Board..... | 2,374.36 | 1,517.48 | 3,891.84 | |
| 49. Optometry Board..... | 952.10 | 277.64 | 1,229.74 | |
| 50. Nurses' Board..... | 3,977.55 | 2,358.55 | 6,336.10 | |
| 51. Engineers' Board..... | 5,746.23 | 1,780.11 | 7,526.34 | |
| 52. Printing Court Reports... | | 11,495.71 | 11,495.71 | |
| 53. Printing Year Book..... | | 12,257.13 | 12,257.13 | |
| 54. Fire Marshal..... | 57,443.11 | 18,481.66 | 75,924.77 | |
| 55. Highway Commission.... | 26,099.55 | 24,291.00 | 50,390.55 | |
| Total..... | \$1,421,642.17 | \$634,524.80 | \$2,056,166.97 | 6.7 |
| 2. Temporary Commissions | | | | |
| 1. Educational Survey Commission..... | \$2,534.18 | \$2,634.41 | \$5,168.59 | |
| 2. Mental Defectives Committee..... | 21.50 | 1,212.53 | 1,234.03 | |
| 3. Drainage Commission... | 1,392.80 | 783.10 | 2,175.90 | |
| Total..... | \$3,948.48 | \$4,630.04 | \$8,578.52 | .0 |
| 3. Private Associations Receiving State Aid | | | | |
| 1. Horticultural Society.... | \$2,168.43 | \$2,356.63 | \$4,525.06 | |
| 2. Dairymen's Association.. | 60.64 | 439.36 | 500.00 | |
| 3. Stock-breeders' Association..... | 312.19 | 187.81 | 500.00 | |
| 4. Corn Growers' Association..... | | 1,000.00 | 1,000.00 | |
| 5. Grand Army of Republic. | 1,000.00 | 1,449.54 | 2,449.54 | .0 |
| Total..... | \$3,541.26 | \$5,433.34 | \$8,974.60 | |

4. Non-Departmental Services and Charges

| Purposes | Salaries | Expenses Other Than Salaries | Total |
|---|-------------|------------------------------------|--------------|
| 1. Militia..... | | \$103,735.78 | \$103,735.78 |
| 2. Armories—Purchase, Rent, and Maintenance..... | | 109,548.51 | 109,548.51 |
| 3. Riots..... | | 9,889.56 | 9,889.56 |
| 4. Legislature..... | \$76,045.50 | 25,099.06 | 101,144.56 |
| 5. Emergency Fund Committee..... | | 32.30 | 32.30 |
| 6. Repairs on State House... | | 28,392.40 | 28,392.40 |
| 7. Salaries of Superior Judges..... | 79,800.00 | | 79,800.00 |
| 8. Salaries of Circuit Judges | 296,152.31 | | 296,152.31 |
| 9. Salaries of Criminal Judges..... | 8,400.00 | | 8,400.00 |
| 10. Salaries of Probate Judges..... | 8,400.00 | | 8,400.00 |
| 11. Salaries of Juvenile Judges..... | 2,393.54 | | 2,393.54 |
| 12. Salaries of Prosecuting Attorneys..... | 34,967.94 | | 34,967.94 |
| 13. Governor's Mansion.... | | 1,800.00 | 1,800.00 |
| 14. Tubercular Cattle..... | | 73,883.76 | 73,883.76 |
| 15. Foot and Mouth Disease.. | | 375.00 | 375.00 |
| 16. Premium State Fair..... | | 10,000.00 | 10,000.00 |
| 17. Rhoda J. Chase Pension.. | | 1,200.00 | 1,200.00 |
| 18. Marshal Foch Day Cele- bration..... | | 2,605.56 | 2,605.56 |
| 19. Industrial Rehabilitation | | 15,408.69 | 15,408.69 |
| 20. County Agents..... | 82,703.84 | | 82,703.84 |
| 21. Automobile Tags and Badges..... | | 122,623.37 | 122,623.37 |
| 22. Automobile Rebates.... | | 32,681.01 | 32,681.01 |
| 23. Oliver P. Morton Centennial..... | | 100.00 | 100.00 |
| 24. Flowers..... | | 475.00 | 475.00 |
| 25. Membership Governors' Conference..... | | 250.00 | 250.00 |
| 26. Insurance Governor's Residence..... | | 171.25 | 171.25 |
| 27. Workmen's Compensation —Bank Dept..... | | 686.40 | 686.40 |
| 28. Board of Finance..... | | 79.83 | 79.83 |
| 29. Insurance—Automobile Department..... | | 150.00 | 150.00 |
| 30. Printing Acts of Legislature..... | | 12,541.89 | 12,541.89 |
| 31. Insurance—Insurance Dept..... | | 4,803.06 | 4,803.06 |

| Purposes | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|------------------------------|--------------|------------------------------------|----------------|----------------------|
| 32. Ditch Assessments | | 3,425.84 | 3,425.84 | |
| 33. Judgments | | 1,279.98 | 1,279.98 | |
| 34. Street Assessments | | 11,296.74 | 11,296.74 | |
| 35. Insurance Taxes | | | | |
| Refunded | | 5,691.74 | 5,691.74 | |
| 36. Gasoline Refunds | | 12,202.29 | 12,202.29 | |
| Total | \$588,863.13 | \$590,429.02 | \$1,179,292.15 | 3.9 |

5. Investments

| | |
|---|--------------|
| 1. Securities of Teachers' Pension Board | \$459,366.25 |
| 2. Premiums on Teachers' Pension Securities | 15,641.32 |
| 3. Common School Fund Apportioned | 210,112.54 |
| 4. Loan to Board of Agriculture | 76,000.00 |

Total

| | | |
|--|--------------|-----|
| | \$761,120.11 | 2.5 |
|--|--------------|-----|

6. Payment of Loans

| | | |
|---------------------|----------------|-----|
| 1. State Loan | \$1,595,000.00 | 5.2 |
|---------------------|----------------|-----|

7. Interest on Loans

| | | |
|--------------------------------|-------------|----|
| 1. Agriculture Board Loan..... | \$222.50 | |
| 2. State Loans..... | 57,812.52 | |
| | <hr/> | |
| Total..... | \$58,035.02 | .2 |

8. Schools

| | | |
|--|----------------|------|
| 1. Common School Apportionment | \$3,490,734.53 | |
| 2. State Aid for Common Schools | 387,783.47 | |
| 3. Vocational Training | 267,546.78 | |
| 4. Training of Vocational Teachers | 27,442.64 | |
| | <hr/> | |
| Total | \$4,173,507.42 | 13.7 |

9. Universities and Normal School

| School | Maintenance | Capital Outlay | Total | Per Cent of Total |
|-----------------------------|----------------|-------------------|----------------|----------------------|
| 1. Indiana University | \$1,204,925.10 | \$166,494.54 | \$1,371,419.64 | |
| 2. Purdue University | 1,481,395.54 | 70,768.35 | 1,552,163.89 | |
| 3. State Normal | 638,240.53 | 54,872.60 | 693,113.13 | |
| Total | \$3,324,561.17 | \$292,135.49 | \$3,616,696.66 | 11.8 |

10. State Highways

| | |
|----------------------------|----------------|
| 1. Construction | \$5,186,944.40 |
| 2. Maintenance | 3,007,318.63 |
| 3. Highway Equipment | 925,962.15 |
| 4. Capital Outlays | 163,181.44 |
| 5. Right of Way | 6,606.57 |

| Department | Salaries | Expenses Other Than Salaries | Total | Per Cent of Total |
|----------------------|----------|------------------------------------|----------------|----------------------|
| 6. Court Costs | | | 133.45 | |
| 7. Damages | | | 134.82 | |
| Total | | | \$9,290,281.46 | 30.4 |

11. Teachers' Pensions

| | |
|---|--------------|
| 1. Annuities | \$173,612.98 |
| 2. Taxes Paid to Indianapolis and Terre Haute | 23,742.14 |

Total

| | | |
|--|--------------|----|
| | \$197,355.12 | .7 |
|--|--------------|----|

12. State Monuments and Memorials

| | | | |
|-----------------------------|------------|------------|-------------|
| 1. Soldiers' Monument | \$8,788.06 | \$8,080.94 | \$16,869.00 |
| 2. Nancy Hanks Cemetery .. | 1,488.85 | 311.15 | 1,800.00 |
| 3. War Memorial | 44,092.00 | 7,611.57 | 51,703.57 |
| 4. Tippecanoe Battle | | | |
| Ground | | 558.25 | 558.25 |

Total

| | | | | |
|--|-------------|-------------|-------------|----|
| | \$54,368.91 | \$16,561.91 | \$70,930.82 | .2 |
|--|-------------|-------------|-------------|----|

13. Forests, Parks and Hatcheries

| | |
|---------------------------|-------------|
| 1. State Parks | \$82,155.27 |
| 2. State Forests | 6,350.95 |
| 3. State Hatcheries | 64,668.45 |

Total

| | | |
|--|--------------|----|
| | \$153,174.67 | .5 |
|--|--------------|----|

14. Benevolent and Correctional Institutions

| <i>Institution</i> | <i>Maintenance</i> | <i>Lands, Buildings, and Permanent Improvements</i> | <i>Total</i> | <i>Per Cent of Total</i> |
|-------------------------------|--------------------|---|--------------|------------------------------|
| 1. Soldiers' Home..... | \$243,981.27 | \$47,294.41 | \$291,275.68 | |
| 2. Orphans' Home..... | 141,116.79 | | 141,116.79 | |
| 3. Sanatorium..... | 107,711.11 | 104,253.81 | 211,964.92 | |
| 4. Central Hospital..... | 527,779.09 | 8,175.00 | 535,954.09 | |
| 5. Eastern Hospital..... | 254,059.40 | 82,493.95 | 336,553.35 | |
| 6. Northern Hospital..... | 318,010.84 | | 318,010.84 | |
| 7. Southern Hospital..... | 175,491.67 | | 175,491.67 | |
| 8. Southeastern Hospital..... | 336,569.65 | 8,083.51 | 344,653.16 | |
| 9. Feeble-Minded School... | 313,790.59 | 23,662.02 | 337,452.61 | |
| 10. Epileptic Village..... | 144,941.53 | 324,049.29 | 468,990.82 | |
| 11. Girls' School..... | 126,517.79 | 26,951.29 | 153,469.08 | |
| 12. Boys' School..... | 154,547.15 | 10,756.26 | 165,303.41 | |
| 13. Woman's Prison..... | 38,951.90 | | 38,951.90 | |
| 14. State Prison..... | 1,223,490.54 | 18,499.80 | 1,241,990.34 | |
| 15. Reformatory..... | 515,659.38 | 1,333,560.98 | 1,849,220.36 | |

| <i>Institution</i> | <i>Maintenance</i> | <i>Lands, Buildings and Permanent Improvements</i> | <i>Total</i> | <i>Per Cent of Total</i> |
|--|--------------------|--|-----------------|------------------------------|
| 16. Penal Farm..... | 186,929.01 | 12,311.56 | 199,240.57 | |
| 17. School for Deaf..... | 132,769.16 | 5,025.37 | 137,794.53 | |
| 18. School for Blind..... | 64,309.26 | 48.30 | 64,357.56 | |
| 19. Industrial Aid for Blind.. | 146,791.57 | 99,903.51 | 246,695.08 | |
| 20. Feeble-Minded Colony... | 84,216.67 | 66,658.92 | 150,875.59 | |
| Total..... | \$5,237,634.37 | \$2,171,727.98 | \$7,409,362.35 | 24.2 |
| Total Disbursements..... | | | \$30,578,475.87 | 100.0 |
| Plus Refunds— | | | | |
| (1) Conservation Department..... | | \$5,759.73 | | |
| (2) Fish and Game Fund..... | | 2,825.93 | | |
| (3) Governor's Office..... | | 1.81 | | |
| (4) Secretary of State..... | | 1.80 | | |
| (5) Auditor of State..... | | 75.24 | | |
| (6) Attorney-General..... | | 1,000.00 | | |
| (7) Prosecuting Attorneys..... | | 41.67 | | |
| (8) Docket Fees..... | | 123.00 | | |
| (9) Board of Health..... | | 105.56 | | |
| (10) Board of Charities..... | | 1,000.00 | | |
| (11) Industrial Board..... | | 44.44 | | |
| (12) Live Stock Sanitary Board..... | | 50.00 | | |
| (13) Oil Inspection..... | | 100.00 | | |
| (14) Medical Registration..... | | 180.00 | | |
| (15) Legislature..... | | 20.00 | | |
| (16) Board of Engineers..... | | 175.00 | | |
| (17) Taxes Refunded..... | | 827.05 | | |
| (18) Unclaimed Estates..... | | 47.80 | | |
| (19) Road Fund..... | | .70 | | |
| (20) Fire Marshal..... | | 60.31 | | |
| (21) Probation Officer..... | | 3.60 | | |
| (22) Vocational Fund Interest..... | | 770.56 | | |
| (23) Public Service Commission..... | | 750.00 | | |
| (24) Pharmacy Board..... | | 35.00 | | |
| (25) Teachers' Retirement..... | | 50.00 | | |
| (26) Rehabilitation Fund..... | | 157.17 | | |
| (27) State Superintendent..... | | 236.10 | | |
| (28) Highway Fund Interest..... | | 7,695.80 | | |
| (29) Auto Theft Fund Interest..... | | 1,906.92 | | |
| (30) Rehabilitation Fund Interest..... | | 273.88 | \$24,319.07 | |
| Auditor's Net Disbursements..... | | | \$30,602,794.94 | |
| Balance, September 30, 1923..... | | | \$4,805,283.56 | |

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1923

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1923, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

| <i>Department</i> | <i>Total Cost of Department</i> | <i>Collections</i> |
|------------------------------------|-------------------------------------|--------------------|
| 1. Governor..... | \$17,904.66 | |
| 2. Lieutenant-Governor..... | 1,030.50 | |
| 3. Secretary of State..... | 18,250.41 | \$644,734.68 |
| 4. Securities Commission..... | 19,224.70 | 38,563.67 |
| 5. Automobile Department..... | 73,530.74 | 73,530.74 |
| 6. Auto Theft Department..... | 138,878.37 | 231,744.70 |
| 7. Auditor of State..... | 25,043.00 | 1,008.76 |
| 8. Treasurer of State..... | 14,777.02 | 10.00 |
| 9. Attorney-General..... | 40,018.26 | |
| 10. State Superintendent..... | 54,173.70 | 10,706.16 |
| 11. Board of Education..... | 8,660.11 | |
| 12. Vocational Department..... | 18,736.15 | 9,368.07 |
| 13. Rehabilitation Department..... | 8,578.58 | 4,289.29 |
| 14. Adjutant-General..... | 14,231.90 | 6,203.93 |
| 15. Clerk Supreme Court..... | 15,946.39 | 10,500.70 |
| 16. Reporter Supreme Court..... | 11,113.61 | |
| 17. Printing Board..... | 6,549.20 | |
| 18. Election Commission..... | 18,890.73* | |
| 19. Board of Health..... | 202,088.80 | 43,381.77 |
| 20. Oil Inspection Department..... | 77,537.81 | \$195,412.10 |
| 21. Board of Charities..... | 47,831.76 | |
| 22. Tax Commission..... | 70,851.00 | |
| 23. Board of Accounts..... | 30,119.07 | 10,015.41 |
| 24. Budget Department..... | 7,378.97 | |
| 25. Conservation Department..... | 178,654.47 | 190,965.32 |
| 26. Industrial Board..... | 110,705.92 | 19,063.09 |
| 27. Mine Department..... | 10,511.39 | 269.44 |
| 28. Public Service Commission..... | 194,445.70 | 87,365.19 |
| 29. Insurance Department..... | 56,058.01 | 162,013.35 |
| 30. Bank Department..... | 61,295.06 | 101,503.33 |
| 31. State Library..... | 35,687.35 | 14.35 |
| 32. Law Library..... | 6,377.31 | |
| 33. Library Commission..... | 19,693.90 | |
| 34. Legislative Bureau..... | 13,000.24 | |
| 35. Crop Reporting Service..... | 2,035.27 | |
| 36. Live Stock Sanitary Board..... | 32,233.24 | 4,137.00 |
| 37. Pardon Board..... | 7,731.95 | |
| 38. Historical Commission..... | 15,322.80 | 323.00 |
| 39. State Probation Officer..... | 7,183.30 | |
| 40. Battle Flag Commission..... | 2,999.86 | |

*This item includes \$17,390.73, the cost of printing and distributing the ballots and should be reduced by that amount, leaving \$1,500.00.

| Department | Total Cost of Department | Collections |
|--|-----------------------------|----------------|
| 41. Teachers' Pension Board..... | 13,615.13 | ..... |
| 42. State House Superintendent..... | 66,992.80 | 165.46 |
| 43. Supreme Court..... | 43,533.49 | ..... |
| 44. Appellate Court..... | 51,989.17 | ..... |
| 45. Lunacy Commission..... | 54.00 | ..... |
| 46. Pharmacy Board..... | 9,651.41 | 14,476.00 |
| 47. Medical Board..... | 5,997.58 | 6,703.50 |
| 48. Embalmers' Board..... | 3,891.84 | 3,093.68 |
| 49. Optometry Board..... | 1,229.74 | 1,294.00 |
| 50. Nurses' Board..... | 6,336.10 | 3,614.00 |
| 51. Engineers' Board..... | 7,526.34 | 15,762.00 |
| 52. Board Certified Accountants..... | ..... | 2,064.50 |
| 53. Printing Court Reports..... | 11,495.71 | ..... |
| 54. Printing Year Book..... | 12,257.13 | ..... |
| 55. Fire Marshal..... | 75,924.77 | 73,710.79 |
| 56. Highway Commission..... | 50,390.55 | ..... |
| Total..... | \$2,056,166.97 | \$1,966,007.98 |
| | 1,966,007.98 | |
| Excess of Cost over Collections..... | \$90,158.99 | |
| 57. General Collections— | | |
| (1) Insurance Taxes..... | \$1,202,711.65 | |
| (2) Transportation Taxes..... | 25,861.94 | |
| (3) Vessel Tonnage Taxes..... | 1,077.62 | |
| (4) Depository Interest..... | 51,403.58 | |
| (5) General Fund Miscellaneous..... | 3,300.26 | |
| (6) Interest on Loans..... | 6,209.71 | |
| (7) Docket Fees (Local Courts)..... | 22,095.06 | |
| Total..... | \$1,312,719.82 | |
| Less Excess Cost of State Departments..... | 90,158.99 | |
| Available for General Government Purposes..... | \$1,222,560.83 | |
| 58. Other Non-Tax Revenue Available— | | |
| (1) Soldiers' Monument Receipts..... | \$15,695.30 | |
| (2) Automobile Tags and Rebates..... | 155,304.38 | |
| Total Available for General Government..... | \$1,393,560.51 | |
| 59. General Government Costs— | | |
| (1) Temporary Commissions..... | \$8,578.52 | |
| (2) Private Associations..... | 8,974.06 | |
| (3) Non-Departmental Charges..... | 1,179,292.15 | |
| (4) Payment of Loans..... | 1,595,000.00 | |
| (5) Interest on Loans..... | 58,035.02 | |

| Department | Total Cost of Department | Collections |
|---|-----------------------------|-------------|
| (6) State Monuments and Memorials..... | 70,930.82 | |
| (7) Forests, Parks, and Hatcheries..... | 153,174.67 | |

| | |
|---|----------------|
| Total..... | \$3,073,985.78 |
| Less Amount Available for General Government..... | 1,393,560.51 |

Amount to be Paid from Property Taxes or Loans..... \$1,680,425.27

Amount Received from Loans..... \$1,975,000.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

| | |
|---------------------------------|--------------|
| 1. Investments..... | \$761,120.11 |
| 2. Schools..... | 4,173,507.42 |
| 3. Universities..... | 3,616,696.66 |
| 4. State Highways..... | 9,290,281.46 |
| 5. Teachers' Pensions..... | 197,355.12 |
| 6. Benevolent Institutions..... | 7,409,362.35 |

Total..... \$25,448,323.12

CONSOLIDATED TABLES

TABLE I. RECEIPTS—COMPARATIVE TABLE, 1913-1923
(Index figures refer to notes on page 230).

| NATURE OF RECEIPTS | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 |
|---|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1. Balance | \$327,124.85 | \$331,983.54 | \$613,360.41 | \$1,042,083.30 | \$2,149,756.44 | \$3,413,117.43 | \$3,700,151.38 | \$3,974,851.24 | \$4,308,397.37 | \$2,989,490.91 | \$4,000,777.06 |
| 2. Taxes on Property | 6,009,491.21 | 6,979,227.35 | 7,096,554.90 | 7,985,855.03 | 8,187,610.83 | 7,799,739.07 | 7,674,337.45 | 9,329,394.96 | 10,318,148.32 | 12,520,289.66 | 13,837,262.92 |
| 3. Poll Taxes | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 | 312,890.00 |
| 4. Insurance Taxes | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 | 447,093.85 |
| 5. Transportation Taxes | 12,135.85 | 14,661.61 | 1,364.25 | 1,364.25 | 1,364.25 | 1,364.25 | 1,364.25 | 1,364.25 | 1,364.25 | 1,364.25 | 1,364.25 |
| 6. Vessel Tonnage Taxes | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 |
| 7. Dog Taxes | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 | 5,017.69 |
| 8. Intoxicating Liquors | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 | 8,084.76 |
| 9. Gasoline Taxes | 85,335.76 | 85,335.76 | 233,559.83 | 233,559.83 | 233,559.83 | 233,559.83 | 233,559.83 | 233,559.83 | 233,559.83 | 233,559.83 | 233,559.83 |
| 10. Coal Tonnage Taxes | 19,760.00 | 20,806.22 | 37,578.12 | 37,578.12 | 37,578.12 | 37,578.12 | 37,578.12 | 37,578.12 | 37,578.12 | 37,578.12 | 37,578.12 |
| 11. Depository Interest | 587,723.73 | 580,577.44 | 602,430.98 | 609,021.92 | 610,554.92 | 619,700.87 | 641,212.80 | 646,143.18 | 689,002.47 | 698,160.25 | 749,851.30 |
| 12. Interest on Invested Funds | 390,169.88 | 372,840.63 | 527,313.17 | 779,836.56 | 741,240.92 | 1,190,731.88 | 1,543,671.35 | 1,314,175.21 | 982,083.16 | 1,406,545.73 | 1,464,093.66 |
| 13. Federal Aid | 81,225.00 | 88,468.17 | 15,487.73 | 189,855.90 | 27,276.74 | 37,975.86 | 20,083.01 | 26,963.06 | 845,075.80 | 440,740.00 | 1,171,174.06 |
| 14. County Aid | 138,920.48 | 142,084.43 | 158,963.20 | 167,756.22 | 176,232.14 | 179,381.75 | 180,110.67 | 219,166.38 | 216,460.22 | 231,714.19 | 232,129.96 |
| 15. City Aid | 586,453.77 | 941,020.95 | 1,461,874.51 | 1,555,338.15 | 1,938,647.47 | 1,837,692.51 | 2,189,909.02 | 3,123,202.40 | 3,861,245.39 | 4,265,400.25 | 5,422,738.56 |
| 16. Premiums on Teachers Insurance | 460,000.00 | 1,285,000.00 | 530,000.00 | 530,000.00 | 530,000.00 | 530,000.00 | 530,000.00 | 530,000.00 | 530,000.00 | 530,000.00 | 530,000.00 |
| 17. Unclaimed Estates | 12,141.57 | 5,416.19 | 20,764.99 | 1,963.78 | 2,535.36 | 4,053.15 | 9,251.62 | 12,750.75 | 3,666.97 | 1,550,000.00 | 1,975,000.00 |
| 18. Recoveries—Board of Accounts | 1,037.89 | 3,183.82 | 173.42 | 41.64 | 1,968.94 | 1,965.45 | 4,310.17 | 1,194.66 | 71,000.93 | 74,168.50 | 10,015.41 |
| 19. Miscellaneous Receipts | 350.77 | 519.14 | 927.50 | 4,447.88 | 1,968.94 | 1,965.45 | 4,310.17 | 1,194.66 | 71,000.93 | 74,168.50 | 10,015.41 |
| 20. True Receipts | \$9,131,030.71 | \$11,390,343.89 | \$12,280,813.54 | \$12,644,948.60 | \$13,248,152.94 | \$13,727,930.10 | \$14,261,696.60 | \$17,338,556.44 | \$21,598,306.25 | \$25,029,441.29 | \$31,299,219.28 |
| 21. Plus Refunds, Transfers and Advances | 2,562.74 | 6,823.89 | 10,313.02 | 9,361.67 | 10,959.13 | 2,441.54 | 15,934.35 | 4,683.33 | 7,937.65 | 83,580.38 | 25,082.16 |
| 22. Less Amount Auditor out of Purdue Federal Aid | | 92.74 | | | 50,000.00 | 50,000.00 | 50,000.00 | | | | |
| 23. Less Adjutant-General's Receipts | | | | | 8,354.77 | | | | | | |
| 24. Less Disease Fund—Federal Aid | | | | | | | | | | | |
| Auditor's Net Receipts Available for State Purposes | 9,133,593.45 | 11,406,075.04 | 12,300,126.56 | 12,654,310.27 | 13,260,777.30 | 13,680,371.64 | 14,276,724.95 | 17,343,556.88 | 21,606,293.90 | 25,113,021.67 | 31,317,301.44 |
| 9,133,593.45 | 11,406,075.04 | 12,300,126.56 | 12,654,310.27 | 13,260,777.30 | 13,680,371.64 | 14,276,724.95 | 17,343,556.88 | 21,606,293.90 | 25,113,021.67 | 31,317,301.44 | 38,008,078.50 |

TABLE II. DISBURSEMENTS—COMPARATIVE TABLE, 1913-1923

| NATURE OF DISBURSEMENTS | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 |
|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1. State Departments | \$942,753.61 | \$1,056,240.07 | \$1,056,185.75 | \$1,079,001.30 | \$1,072,641.59 | \$1,129,322.58 | \$1,229,499.31 | \$1,318,600.14 | \$1,712,602.24 | \$1,906,463.04 | \$2,056,166.97 |
| 2. Temporary Commissions | 18,893.41 | 26,357.61 | 100,709.96 | 9,047.39 | 14,795.04 | 103,955.16 | 122,532.77 | 9,070.55 | 33,446.20 | 17,576.82 | 8,576.92 |
| 3. Private Associations | 6,129.01 | 6,751.83 | 7,457.47 | 7,712.86 | 8,456.76 | 7,256.03 | 5,068.28 | 10,304.79 | 10,168.01 | 11,068.61 | 8,374.60 |
| 4. National Government | 893,468.98 | 527,890.29 | 730,176.67 | 543,746.60 | 766,753.40 | 784,627.79 | 925,303.10 | 768,004.62 | 1,025,637.23 | 1,131,365.24 | 1,179,292.15 |
| 5. Investments | 250,000.00 | 1,335,062.50 | 1,335,000.00 | 144,000.00 | 109,586.86 | | | 330,356.78 | 339,358.90 | 324,901.55 | 761,120.11 |
| 6. Payment of Loans | 31,779.44 | 45,164.81 | 28,847.59 | 273,484.24 | 6,090.02 | | | 141.67 | 117,309.56 | 267,381.32 | 1,595,000.00 |
| 7. Interest on Loans | 3,304,326.04 | 3,325,559.22 | 3,499,031.07 | 3,544,531.27 | 3,662,345.18 | 3,745,302.02 | 3,861,138.12 | 4,057,379.60 | 4,119,164.21 | 4,230,163.18 | 4,173,507.42 |
| 8. Schools, Libraries and Normal Schools | 1,005,475.95 | 1,103,059.35 | 1,343,971.90 | 1,520,707.81 | 1,635,904.72 | 1,716,346.28 | 2,031,174.92 | 1,954,753.41 | 2,230,283.19 | 3,204,323.67 | 3,616,696.66 |
| 9. County Road Fund | 21,269.16 | 469,244.33 | 537,384.66 | 729,050.40 | 1,041,112.60 | 1,235,162.73 | 1,415,068.00 | 108,893.29 | 8,135,196.30 | 6,420,440.66 | 9,290,281.46 |
| 10. State Highways | | | | | | 12,725.10 | 88,548.73 | 2,422,025.06 | 60,385.87 | 166,750.29 | 197,353.12 |
| 11. Teachers' Pensions | | | | | | | | | | | |
| 12. Monuments and Memorials | 14,477.72 | 15,496.85 | 15,253.34 | 15,527.26 | 18,256.79 | 14,760.41 | 15,442.66 | 21,310.87 | 22,581.11 | 26,906.90 | 70,930.82 |
| 13. Parks, Cemeteries and Hatcheries | 2,847,311.20 | 3,107,031.74 | 3,256,593.28 | 3,636,092.07 | 3,645,706.33 | 4,642,475.99 | 4,259,324.16 | 5,471,429.77 | 5,235,894.06 | 6,141,239.74 | 7,409,363.25 |
| 14. Benevolent Institutions | \$9,126,634.52 | \$11,077,858.63 | \$11,855,088.40 | \$11,337,275.46 | \$11,984,874.27 | \$13,440,998.04 | \$13,999,961.95 | \$16,745,124.08 | \$23,122,812.74 | \$24,008,675.94 | \$30,578,475.87 |
| Plus Refunds, Transfers and Advances | | | | | | | | | | | |
| Plus Amount Auditor out of Balance | 3,100.24 | 46,566.30 | 18,221.35 | 9,361.67 | 10,876.81 | 2,229.67 | 2,979.02 | 1,574.66 | 60,357.62 | 3,059.54 | 24,319.07 |
| Less Purdue Federal Aid | | 387.16 | | | | | | | | | |
| Less Adjutant-General's Receipts | | | | | | | | | | | |
| Less Disease Fund—Federal Aid | | | | | | | | | | | |
| Auditor's Net Disbursements Available for State Purposes | 9,128,734.76 | 11,124,792.09 | 11,871,309.75 | 11,546,637.13 | 11,937,416.31 | 13,393,327.71 | 13,990,872.90 | 16,749,668.74 | 23,183,170.36 | 24,011,735.52 | 30,602,794.94 |
| Plus Overdraft | 331,983.54 | 613,266.49 | 1,042,083.30 | 2,149,756.44 | 3,413,117.43 | 3,700,161.36 | 3,874,851.34 | 4,568,387.37 | 2,986,490.91 | 4,090,777.06 | 4,805,285.56 |

TABLE III. STATE DEPARTMENTS—COMPARATIVE COST, 1913-1923

| DEPARTMENT | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Governor..... | \$16,099 36 | \$13,469 54 | \$16,866 34 | \$13,448 49 | \$14,618 73 | \$14,451 71 | \$15,612 46 | \$15,652 21 | \$17,241 80 | \$18,287 37 | \$17,994 66 |
| 2. Lieutenant-Governor..... | 1,000 00 | 1,917 75 | 1,000 00 | 1,000 00 | 1,096 00 | 1,000 00 | 1,109 95 | 1,000 00 | 1,037 70 | 1,000 00 | 1,000 00 |
| 3. Secretary of State..... | 15,819 64 | 13,990 34 | 14,184 04 | 13,708 13 | 13,914 00 | 13,551 84 | 14,622 22 | 16,382 65 | 17,848 28 | 18,080 10 | 18,250 41 |
| 4. Securities Commission..... | | | | | | | | | | | |
| 5. Auditor General..... | 20,515 20 | 22,340 43 | 26,405 43 | 26,405 43 | 30,326 63 | 37,544 85 | 45,421 23 | 57,083 06 | 68,753 35 | 78,288 80 | 73,530 74 |
| 6. Auditor of State..... | 81,300 00 | 81,355 29 | 81,295 69 | 80,236 68 | 88,848 30 | 100,627 06 | 114,335 08 | 110,310 61 | 123,658 15 | 119,975 10 | 138,878 37 |
| 7. Treasurer of State..... | 13,822 74 | 13,224 63 | 13,956 87 | 13,838 78 | 13,336 90 | 11,830 74 | 12,185 96 | 12,088 41 | 13,579 64 | 14,374 12 | 15,043 00 |
| 8. Attorney-General..... | 22,534 90 | 22,711 63 | 23,316 69 | 21,981 80 | 24,913 36 | 26,685 17 | 33,584 42 | 34,181 25 | 37,111 68 | 40,830 74 | 40,017 02 |
| 9. State Superintendent..... | 20,768 52 | 21,521 11 | 23,316 69 | 21,981 80 | 24,913 36 | 26,685 17 | 33,584 42 | 34,181 25 | 37,111 68 | 40,830 74 | 40,017 02 |
| 10. Board of Education..... | 12,800 40 | 7,115 56 | 11,222 75 | 10,422 20 | 12,768 97 | 12,768 97 | 12,768 97 | 10,707 54 | 12,292 00 | 8,796 16 | 54,173 70 |
| 11. Vocational Department..... | 3,505 77 | 10,428 70 | 7,772 85 | 23,681 12 | 19,882 91 | 17,147 78 | 17,157 77 | 20,997 82 | 18,533 60 | 20,340 42 | 18,736 15 |
| 12. Rehabilitation Department..... | | | | | | | | | | | |
| 13. Adjutant-General..... | 9,708 62 | 10,318 62 | 8,460 12 | 11,434 31 | 12,750 93 | 9,541 60 | 9,628 80 | 9,524 00 | 2,200 31 | 7,752 51 | 8,578 88 |
| 14. Clerk of Supreme Court..... | 13,246 75 | 13,320 70 | 15,725 59 | 13,390 54 | 12,977 54 | 13,542 86 | 13,742 59 | 13,851 65 | 14,205 62 | 14,132 84 | 15,946 39 |
| 15. Reporter of Supreme Court..... | | | | | | | | | | | |
| 16. Pardon Board..... | 11,759 99 | 11,154 62 | 11,204 41 | 11,022 72 | 10,703 14 | 10,529 84 | 10,529 84 | 10,783 89 | 11,935 51 | 11,403 80 | 11,113 61 |
| 17. Election Commission..... | 3,947 55 | 5,082 33 | 4,750 38 | 4,608 55 | 7,156 84 | 9,714 87 | 9,421 71 | 6,746 06 | 8,057 02 | 7,293 10 | 6,546 20 |
| 18. Board of Health..... | 69,429 69 | 74,827 00 | 70,083 98 | 80,436 29 | 77,314 83 | 84,924 58 | 99,067 73 | 141,840 18 | 165,539 18 | 187,693 48 | 18,890 73 |
| 19. Oil Inspection Dept..... | 3,937 40 | 4,772 92 | 33,144 90 | 32,260 44 | 4,046 22 | 3,570 57 | 3,298 63 | 42,225 40 | 46,302 02 | 47,340 22 | 47,831 76 |
| 20. Board of Charities..... | 29,450 03 | 31,244 68 | 33,144 90 | 32,260 44 | 4,046 22 | 3,570 57 | 3,298 63 | 42,225 40 | 46,302 02 | 47,340 22 | 47,831 76 |
| 21. Tax Commission..... | 17,129 23 | 18,911 99 | 19,517 12 | 25,103 60 | 19,046 45 | 19,046 45 | 46,108 21 | 79,099 37 | 75,301 34 | 79,106 21 | 70,319 07 |
| 22. Board of Accounts..... | 66,761 43 | 59,470 67 | 56,364 76 | 56,325 60 | 58,350 48 | 52,640 74 | 51,792 06 | 30,128 29 | 35,259 62 | 27,655 33 | 30,119 07 |
| 23. Veterinary Board..... | 7,053 21 | 7,070 51 | 5,033 50 | 4,881 32 | 4,997 32 | 4,444 94 | 2,343 50 | | 1,827 19 | 5,813 24 | 7,378 97 |
| 24. Forestry Board..... | 8,418 11 | 8,118 97 | 8,417 69 | 8,417 69 | 8,417 69 | 8,418 80 | 3,112 46 | | | | |
| 25. Geologist..... | 15,715 32 | 10,140 02 | 8,110 72 | 16,379 48 | 7,694 90 | 9,959 40 | 2,683 87 | | | | |
| 26. Game Inspector..... | 8,418 11 | 8,118 97 | 8,417 69 | 8,417 69 | 8,417 69 | 8,418 80 | 3,112 46 | | | | |
| 27. Entomologist..... | 15,715 32 | 10,140 02 | 8,110 72 | 16,379 48 | 7,694 90 | 9,959 40 | 2,683 87 | | | | |
| 28. Fish and Game Commission..... | 51,693 54 | 51,693 54 | 51,693 54 | 51,693 54 | 66,393 88 | 67,754 70 | 32,389 63 | 137,935 36 | 140,276 65 | 157,928 66 | 178,654 47 |
| 29. Bureau of Inspection..... | 21,557 63 | 21,557 63 | 21,557 63 | 21,557 63 | 76,478 07 | 83,647 20 | 86,667 36 | 101,861 63 | 122,011 33 | 119,505 26 | 110,705 92 |
| 30. Industrial Board..... | 64,244 75 | 92,698 00 | 51,693 54 | 51,693 54 | 66,393 88 | 67,754 70 | 32,389 63 | 137,935 36 | 140,276 65 | 157,928 66 | 178,654 47 |
| 31. Employment Commission..... | 50,106 36 | 48,947 37 | 38,704 39 | 68,607 80 | 76,478 07 | 83,647 20 | 86,667 36 | 101,861 63 | 122,011 33 | 119,505 26 | 110,705 92 |
| 32. Mine Department..... | 23,705 98 | | | | | 8,974 95 | 14,422 18 | 26,271 89 | 261 48 | | 10,511 39 |
| 33. Public Commission..... | 42,060 82 | 111,215 67 | 112,930 69 | 114,869 11 | 104,347 15 | 118,772 71 | 135,975 72 | 160,140 58 | 163,650 63 | 162,482 07 | 194,445 70 |
| 34. Insurance Department..... | | | | | | | 1,511 22 | 5,143 88 | 41,294 77 | 56,158 69 | 56,088 01 |

| | | | | | | | | | | | |
|--|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 35. Bank Department..... | 20,610 15 | 21,220 16 | 20,718 84 | 24,428 05 | 23,378 11 | 23,653 76 | 23,353 12 | 31,502 19 | 54,723 92 | 56,431 69 | 61,295 06 |
| 36. Law Library..... | 5,479 17 | 5,467 63 | 5,540 05 | 5,452 23 | 5,549 61 | 4,835 47 | 5,850 94 | 6,317 26 | 6,675 64 | 6,609 80 | 6,327 31 |
| 37. Legislative Bureau..... | 5,141 92 | 13,872 39 | 12,500 00 | 12,500 00 | 12,500 00 | 12,500 00 | 12,499 96 | 13,519 35 | 17,500 00 | 21,239 52 | 19,663 90 |
| 38. Bureau of Statistics..... | 23,951 79 | 22,991 18 | 23,071 16 | 22,903 09 | 23,216 91 | 10,189 63 | 10,714 86 | 11,440 91 | 15,917 13 | 11,336 13 | 13,000 24 |
| 39. Veterinary Service..... | 1,003 32 | 10,970 51 | 18,969 34 | 16,015 75 | 4,695 58 | 10,392 00 | 12,920 67 | 144 66 | 207 20 | 1,714 68 | 2,035 27 |
| 40. Veterinary Board..... | 1,297 79 | 1,070 60 | 1,455 33 | 1,283 43 | 1,494 05 | 1,133 67 | 1,230 67 | | | | |
| 41. Pardon Board..... | 2,255 04 | 2,078 86 | 2,134 11 | 2,187 62 | 2,238 45 | 2,443 18 | 11,569 14 | 2,409 16 | 4,916 39 | 7,132 86 | 32,233 24 |
| 42. Historical Commission..... | | | 1,322 85 | 13,902 54 | 4,560 71 | 5,204 94 | 4,672 15 | 2,409 16 | 12,388 88 | 18,665 02 | 15,322 80 |
| 43. State Probation Officer..... | 6,073 93 | 5,894 78 | 8,575 19 | 3,181 03 | 612 99 | | | 9,851 54 | 2,343 40 | 6,704 36 | 7,183 30 |
| 44. State Prison Commission..... | | | | | | | | 1,069 63 | 1,737 99 | 1,907 90 | 2,999 88 |
| 45. Truck and Prison Board..... | | | | | | | | | 1,069 63 | 12,388 88 | 13,015 13 |
| 46. State House..... | 32,227 03 | 30,061 69 | 33,075 45 | 31,220 41 | 27,114 40 | 35,558 48 | 34,032 15 | 76,339 92 | 67,175 44 | 67,778 83 | 66,992 80 |
| 47. Superintendent..... | 17,181 83 | 18,545 44 | 18,562 66 | 16,841 47 | 20,082 57 | 19,893 55 | 22,048 84 | 38,416 74 | 39,376 31 | 39,347 84 | 43,533 49 |
| 48. Supreme Court..... | 37,391 15 | 37,995 98 | 38,028 34 | 38,126 49 | 38,234 78 | 36,777 56 | 38,736 65 | 46,788 65 | 46,950 09 | 47,195 22 | 51,959 17 |
| 49. Appellate Court..... | 45,039 88 | 45,243 10 | 45,475 07 | 45,822 87 | 45,485 68 | 46,141 45 | 46,788 65 | 46,788 65 | 46,950 09 | 47,195 22 | 51,959 17 |
| 50. Board of Prison Commissioners..... | 5,580 69 | 5,362 13 | 6,722 51 | 9,746 57 | 7,311 83 | 8,688 39 | 8,688 39 | 10,688 39 | 10,688 39 | 10,688 39 | 10,688 39 |
| 51. Medical Board..... | 5,855 93 | 5,462 53 | 5,036 73 | 4,636 73 | 4,371 42 | 4,442 04 | 4,280 34 | 6,462 20 | 5,497 24 | 5,206 24 | 5,087 53 |
| 52. Embalmers Board..... | 1,795 75 | 1,735 67 | 2,060 50 | 1,999 21 | 1,814 86 | 1,925 03 | 2,337 29 | 1,965 52 | 2,061 84 | 1,579 83 | 3,891 84 |
| 53. Optometry Board..... | 1,202 91 | 1,290 15 | 1,675 05 | 1,910 46 | 1,175 61 | 1,086 76 | 1,217 92 | 1,561 11 | 1,036 03 | 1,371 73 | 1,229 74 |
| 54. Nurses Board..... | 1,118 45 | 1,498 60 | 1,370 19 | 1,552 09 | 1,796 39 | 1,876 32 | 2,207 77 | 2,218 74 | 2,978 49 | 18,151 48 | 7,326 34 |
| 55. Engineers Board..... | 600 00 | 200 00 | 200 00 | 200 00 | 200 00 | 200 00 | 200 00 | 200 00 | 200 00 | 200 00 | 200 00 |
| 56. Fire Marshal..... | 17,659 50 | 40,016 44 | 29,601 83 | 33,026 02 | 31,747 32 | 34,907 68 | 34,907 68 | 30,096 09 | 30,276 31 | 55,992 82 | 75,934 77 |
| 57. Highway Commission..... | | | | | 7,780 22 | 14,431 05 | 22,571 41 | 25,514 34 | 30,925 64 | 42,146 23 | 50,880 53 |
| 58. Memorial Art Commission..... | | | | | | | | | | | |
| 59. Printing Court Reports..... | 14,025 61 | 11,332 31 | 25,200 12 | 6,903 07 | 6,446 45 | 4,178 52 | 4,317 57 | 9,008 22 | 12,042 92 | 11,823 17 | 11,495 71 |
| 60. Printing Departmental..... | 43,069 71 | 24,438 63 | 31,186 43 | 24,404 94 | 17,044 01 | 5,117 06 | 5,117 06 | 17,488 30 | 16,340 10 | 11,110 09 | 12,257 13 |
| 61. Printing Year Book..... | \$942,755 61 | \$1,056,240 07 | \$1,056,185 75 | \$1,079,901 30 | \$1,072,641 59 | \$1,129,329 58 | \$1,229,489 31 | \$1,518,660 14 | \$1,712,662 24 | \$1,906,463 04 | \$2,056,166 97 |

*The Forestry Board, the State Geologist, the Gas Inspector, the Entomologist, and the Fish and Game Commissioner's offices were abolished in 1919 and their duties were transferred to the Department of Conservation. (Acts 1919, p. 375).

†The Bureau of Inspection was abolished in 1915 and its duties were transferred to the Industrial Board. (Acts 1915, p. 392).

‡Prior to 1917, the Employment Service was managed by the Bureau of Statistics. In 1917, the Bureau of Statistics was abolished, but the law under which the employment service was carried on was not repealed. (Acts 1917, p. 201). Accordingly, from 1917 to 1919, the employment service was carried on under executive direction. In 1919 an Employment Commission was created which took over all of the duties of the employment service of the state. (Acts 1919, p. 761). In 1920, the employment service was transferred to the Industrial Board. (Acts 1920, p. 24).

§The Railroad Commission was created in 1915 as a division of the Bureau of Inspection. In 1915, when the Bureau of Inspection was abolished, its duties were transferred to the Industrial Board. (Acts 1915, p. 392). In 1923 a separate Mine Department was created. (Acts 1923, p. 487).

¶The Railroad Commission was abolished in 1913 and its duties were transferred to the Public Service Commission. (Acts 1913, p. 167).

‡The Bureau of Statistics was abolished in 1917. (Acts 1917, p. 201), and in 1919 its duties were transferred to the Legislative Reference Bureau. (Acts 1919, p. 82).

§In 1919, the Office of Veterinarian and the Veterinary Board were abolished and their duties were transferred to the Live Stock Sanitary Board. (Acts 1919, p. 749).

¶In 1919, the Office of State House Engineer was abolished and the duties were transferred to the State House Superintendent. (Acts 1919, p. 572).

‡Prior to 1917 each department published a separate annual or biennial report. In 1917 the Year Book which contains all reports, was established. (Acts 1917, p. 64).

TABLE IV. FEES—COMPARATIVE TABLE, 1913-1923

| NATURE OF FEES | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 |
|---|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. Domestic Corporations— Charters ¹ | \$125,705 40 | \$73,949 49 | \$463,299 10 | \$281,803 15 | \$315,605 20 | \$138,136 70 | \$138,052 92 | \$367,431 10 | \$270,093 65 | \$193,721 00 | \$561,679 90 |
| 2. Domestic Corporations— Reports ² | | | | | 3,652 00 | 3,470 50 | 3,449 00 | 3,753 00 | 4,027 50 | 4,215 00 | 4,273 50 |
| 3. Foreign Corporations— Admissions ³ | 12,957 65 | 12,637 94 | 9,091 56 | 18,939 24 | 26,081 23 | 24,262 61 | 27,386 73 | 52,265 04 | 89,626 96 | 98,826 45 | 59,302 15 |
| 4. Foreign Corporations— Reports ⁴ | | | | | 602 00 | 639 00 | 675 00 | 720 00 | 806 00 | 842 00 | 941 00 |
| 5. Corporations—Filing with Auditor ⁵ | 1,054 00 | 900 00 | 846 00 | 958 00 | 942 50 | 684 00 | 946 00 | 1,230 50 | 820 00 | 197 60 | 64 00 |
| 6. Miscellaneous | 14,043 80 | 12,192 95 | 13,639 87 | 12,756 02 | 10,610 08 | 77 00 | 73 90 | 136 00 | 231 50 | 166 50 | 385 50 |
| 7. Notary Public | | | | | 3,790 00 | 4,737 00 | 3,859 00 | 4,331 00 | 4,975 00 | 5,360 00 | 4,833 00 |
| 8. Official Commissioners ⁶ | | | | | 73 20 | 73 20 | 606 00 | 107 80 | 406 20 | 107 60 | 631 80 |
| 9. Warrant on Requisition ⁷ | | | | | 232 00 | 186 00 | 235 00 | 242 00 | 237 00 | 237 00 | 231 00 |
| 10. Trade Marks ⁸ | | | | | 147 50 | 58 00 | 122 00 | 187 00 | 218 00 | 221 00 | 320 00 |
| 11. Fertilizer Licenses ⁹ | | | | | 84 00 | 84 00 | 101 00 | 87 00 | 30 00 | 75 00 | 61 00 |
| 12. Certified Copies of Records ¹⁰ | | | | | | 883 20 | 911 90 | 1,328 40 | 1,835 60 | 1,871 00 | 1,947 80 |
| 13. Car Registration Agree- ment ¹¹ | | | | | | 675 30 | 348 40 | 889 50 | 690 03 | 447 95 | 742 68 |
| 14. Detective Licenses ¹² | | | | | 100 00 | 350 00 | 500 00 | 550 00 | 1,150 00 | 800 00 | 1,500 00 |
| 15. Notary Fees—Auto | | | | | | 5,527 75 | 6,321 25 | 8,710 25 | 7,410 50 | | |
| 16. Commissioners of Deeds ¹³ | | | | | 20 00 | 20 00 | 5 00 | 25 00 | 15 00 | 5 00 | 10 00 |
| 17. License—Act of Legis- lature ¹⁴ | | | | | 206 00 | 41 10 | 45 50 | 56 17 | 113 41 | 97 07 | 100 00 |
| 18. Blue Sky Fees ¹⁵ | | | | | | 587 80 | 2,963 00 | 944 30 | 32,316 00 | 36,433 54 | 39,563 97 |
| 19. Land Fees ¹⁶ | | | | | 668 60 | 8 50 | 4 50 | | 730 00 | 350 00 | 170 00 |
| 20. Miscellaneous Auditor's Fees ¹⁷ | | | | | 244 50 | | | 25 00 | 50 00 | 10 00 | 10 00 |
| 21. Real Estate Dealer's Fees ¹⁸ | | | | | | | | | | | |
| 22. Transportation Agents ¹⁹ | | | | | 5,318 20 | 3,886 70 | 3,275 02 | 4,109 50 | 3,444 65 | 3,705 25 | 4,410 40 |
| 23. Supreme Court—Docket Fees ²⁰ | 4,115 52 | 6,269 47 | 4,254 50 | 6,587 03 | 5,318 20 | 3,886 70 | 3,275 02 | 4,109 50 | 3,444 65 | 3,705 25 | 4,410 40 |
| 24. Appellate Court Docket Fees ²¹ | 7,167 81 | 5,845 50 | 9,405 78 | 7,769 90 | 6,908 20 | 5,231 85 | 7,841 95 | 8,616 37 | 8,383 27 | 7,425 83 | 6,090 30 |
| 25. Circuit Court Docket Fees ²² | 17,446 01 | 16,580 10 | 16,537 20 | 17,088 56 | 19,327 38 | 17,538 83 | 16,893 42 | 20,560 35 | 20,214 75 | 20,359 90 | 22,085 06 |

| | | | | | | | | | | | |
|--|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|------------|------------|------------|
| 27. Teachers' Examination Fees ²³ | 1,885 00 | 2,070 00 | 3,485 00 | 80 00 | 2,770 20 | 4,011 08 | 4,884 09 | 3,402 00 | 4,105 00 | 4,472 80 | 4,102 75 |
| 28. Notary Fees ²⁴ | 630 00 | 430 00 | 430 00 | 440 00 | 440 00 | 410 00 | 400 00 | 410 00 | 440 00 | 370 00 | 6,513 41 |
| 29. Cold Storage Fees ²⁵ | | | | | | | 2,290 00 | 5,290 00 | 6,600 00 | 5,920 00 | 5,110 00 |
| 30. Water Analysis ²⁶ | | | | | | | | | | | |
| 31. Resident Hunting and Fishing Licenses ²⁷ | 59,600 71 | 81,888 02 | 70,108 41 | 92,573 36 | 85,210 90 | 79,862 90 | 84,774 20 | 107,979 50 | 114,620 20 | 128,829 40 | 148,220 10 |
| 32. Non-Resident Hunting Licenses ²⁸ | | | | | 990 00 | 1,065 00 | 931 50 | 1,395 00 | 1,456 50 | 1,741 00 | 2,397 50 |
| 33. Non-Resident Fishing Licenses ²⁹ | | | | | 3,642 30 | 3,490 50 | 4,898 60 | 7,449 60 | 8,691 60 | 9,169 20 | 10,776 50 |
| 34. Lake Michigan Fishing Licenses ³⁰ | | | | | 55 00 | 330 00 | 480 00 | 395 00 | 345 00 | 290 00 | 285 00 |
| 35. Inspection Certificates ³¹ | | | | | 12 00 | 6,315 00 | 11 00 | 20 00 | 18 00 | 22 00 | 19 00 |
| 36. Ferret Permits ³² | | | | | 4,600 00 | 4,400 00 | 2,700 00 | 3,825 00 | 4,650 00 | 2,430 00 | 3,270 00 |
| 37. Scientific Permits ³³ | | | | | 782 00 | 438 00 | 648 15 | 527 00 | 551 00 | 626 00 | 887 00 |
| 38. Game Licenses ³⁴ | | | | | 14,066 00 | 14,187 00 | 15,328 00 | 14,206 00 | 14,652 50 | 16,189 57 | 16,941 84 |
| 39. Nursery Licenses ³⁵ | | | | | | | | | | | |
| 40. Industrial Licenses ³⁶ | | | | | 338 64 | 945 65 | 974 00 | 806 35 | 1,717 10 | 1,260 75 | 1,436 25 |
| 41. Transcripts—Industrial Board ³⁷ | | | | | 530 00 | 125 00 | 185 00 | 190 00 | 225 00 | 300 00 | 285 00 |
| 42. Water-Craft Inspection ³⁸ | | | | | | | | | | | |
| 43. Miners' Examination Fees ³⁹ | | | | | 241 00 | 699 00 | 398 00 | 151 00 | 550 00 | 562 50 | 269 44 |
| 44. Employment Agencies ⁴⁰ | | | | | | | | | | | |
| 45. Railroad Fees ⁴¹ | | | | | | | | | | | |
| 46. Authorizing Utility Securities ⁴² | | | | | | | | | | | |
| 47. Audits and Appraisals of Licenses ⁴³ | | | | | | | | | | | |
| 48. Rendering Plant Licenses ⁴⁴ | | | | | | | | | | | |
| 49. Veterinary Licenses ⁴⁵ | 1,282 92 | 1,094 00 | 1,420 00 | 1,273 00 | 1,507 80 | 4,650 00 | 6,313 00 | 4,540 10 | 3,050 00 | 3,625 00 | 2,975 00 |
| 50. Inspection of Oil ⁴⁶ | 65,786 70 | 70,082 50 | 83,747 15 | 101,074 55 | 55,055 35 | 1,128 00 | 40 00 | 120,784 35 | 152,960 62 | 188,392 73 | 195,412 10 |
| 51. Insurance Examiners Fees ⁴⁷ | 87,292 76 | 92,994 45 | 94,105 25 | 95,145 37 | 89,797 25 | 85,246 70 | 93,720 30 | 110,342 10 | 122,953 15 | 139,293 02 | 142,477 20 |
| 52. Bank Examiners' Fees ⁴⁸ | 28,143 40 | 27,821 05 | 24,573 38 | 24,750 92 | 46,017 63 | 48,756 05 | 31,856 39 | 35,759 50 | 36,422 13 | 44,245 53 | 45,673 13 |
| 53. Filing Bank Bonds ⁴⁹ | | | | | | | | | | | |
| 54. Building and Loan Fees ⁵⁰ | | | | | | | | | | | |
| 55. Loan and Credit Fees ⁵¹ | | | | | | | | | | | |
| 56. Special Bank Fees ⁵² | | | | | | | | | | | |
| 57. Miscellaneous Bank Fees ⁵³ | | | | | | | | | | | |
| 58. Charitable Bank Fees ⁵⁴ | | | | | | | | | | | |
| 59. Accountants ⁵⁵ | | | | | | | | | | | |
| 60. Pharmacists ⁵⁶ | 9,233 00 | 1,563 50 | 9,484 15 | 1,741 61 | 9,364 60 | 4,074 50 | 9,625 00 | 2,112 00 | 515 36 | 1,278 80 | 2,064 90 |
| 61. Physicians and Surgeons ⁵⁷ | 6,409 84 | 4,317 00 | 4,721 00 | 4,379 00 | 3,819 00 | 4,108 00 | 4,060 00 | 2,163 40 | 2,430 00 | 4,431 00 | 1,743 00 |
| 62. Enbalmers ⁵⁸ | 2,187 75 | 979 25 | 1,694 00 | 1,812 00 | 1,778 00 | 1,568 00 | 1,568 00 | 2,153 40 | 2,430 00 | 2,351 80 | 3,093 88 |
| 63. Optometrists ⁵⁹ | 1,095 80 | 1,124 00 | 1,500 00 | 1,812 00 | 1,778 00 | 1,103 00 | 1,062 10 | 1,228 63 | 1,277 00 | 1,174 00 | 1,294 60 |
| 64. Nurses ⁶⁰ | 1,730 23 | 1,837 93 | 1,530 00 | 1,970 00 | 2,000 00 | 2,050 00 | 2,000 00 | 2,830 00 | 3,725 00 | 4,822 00 | 3,614 00 |

TABLE IV. FEES—COMPARATIVE TABLE, 1913-1923—Continued

| NATURE OF FEES | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 |
|--|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 65. Civil Engineers ⁶⁵ | | | | | | | | | | | |
| 66. Auto Theft Fees ⁶⁶ | | | | | | | | | | \$20,896 00 | \$15,762 00 |
| 67. Automobile Registration Fees ⁶⁷ | | | | | | | | | | 175,964 00 | 227,999 75 |
| 68. Unclaimed Fees ⁶⁸ | \$92,385 50 | \$161,356 34 | \$388,908 31 | \$796,000 00 | \$1,146,005 00 | \$1,298,202 08 | \$1,545,329 00 | \$2,024,685 00 | 2,403,703 16 | 2,983,068 00 | 3,675,889 00 |
| 69. Pawn Licenses ⁶⁹ | 9,132 78 | 3,725 04 | 5,913 83 | 5,963 77 | 1,080 00 | 2,181 30 | 5,181 35 | 8,112 54 | 2,869 60 | 1,263 89 | 5,271 75 |
| 70. Retail Liquor Licenses ⁷⁰ | | | | | | | | | | 7,396 00 | 8,172 46 |
| 71. Coal Dealers' Licenses ⁷¹ | 11,000 00 | 11,000 00 | 11,000 00 | 9,000 00 | 7,000 00 | | | | | | |
| Total | \$530,453 77 | \$941,020 95 | \$1,461,874 51 | \$1,555,938 15 | \$1,938,647 47 | \$1,337,602 51 | \$2,182,209 02 | \$3,123,202 46 | \$3,881,245 39 | \$4,205,400 25 | \$5,422,788 56 |

NOTES TO ACCOMPANY CONSOLIDATED TABLE IV, "FEES"

Domestic Corporations—Charters. For filing articles of incorporation with the secretary of state, certificates of increase of capital stock, consolidations of corporations, or issuance of preferred stock, \$10 is charged where the capital stock is \$10,000 or less, and \$1 per thousand for each additional thousand dollars of capital stock. For reduction of capital stock, redemption of preferred stock, change of domicile, extension of term, amendment of articles of incorporation, change of name, or extension of purpose, \$5. Incorporation of clubs, societies, etc., \$5; for benefit of protective associations, \$25; building and loan, \$5. In addition, a fee of \$10 and 40 cents on each additional thousand of capital stock; acceptance of statute passed subsequent to organization of corporation, \$5. For recording articles not exceeding 200 words and 50 cents for each certificate is charged. All fees collected are paid into the General Fund. (Acts 1895, p. 319; Acts 1891, p. 84; Acts 1911, p. 84; Acts 1919, p. 84; Acts 1921, p. 84; Acts 1923, p. 84.)

Domestic Corporations—Annual Reports. All domestic corporations are required to file annual reports with the secretary of state on or before August 1 and pay a fee of 50 cents for filing and indexing, which fee is paid into the general fund. (Acts 1907, p. 82; Burns' 4080-4084.)

Foreign Corporations—Admission to State. Before transacting business in the state, corporations organized under the laws of other states are required to obtain from the secretary of state a certificate of admission to the state and pay a fee of \$25 on the first \$10,000 of its capital stock and \$1 on each additional thousand dollars of its stock represented in this state. (Acts 1907, p. 286; Acts 1921, p. 114; Burns' 4092.)

Foreign Corporations—Annual Reports. Each foreign corporation is required to file an annual report with the secretary of state on or before February 1 and pay a fee of \$1. (Acts 1921, p. 114; Burns' 4092.)

Corporations—Filing with Auditor. Formerly, incorporation papers were issued in some cases by the auditor of state and laws, which are probably now obsolete, are still on the statute books containing that requirement. Accordingly, the auditor still collects a few fees from corporations.

Miscellaneous Certificates. For filing miscellaneous certificates with the secretary of state not included in Note 1 above, a fee of \$5 is charged. (Acts 1891, p. 84; Acts 1911, p. 84; Burns' 9215.)

Notary Public Commissions. For each commission to notaries public, the secretary of state collects \$1. (Acts 1895, p. 319; Burns' 7206.)

Official Commissions. For commissions issued to persons who have been elected or appointed to any official position, a fee of 50 cents for a certificate and 10 cents for transcribing is charged. (Acts 1895, p. 319; Burns' 7206.)

Warrants on Requisition. For a warrant issued by the governor on requisition of the governor of another state for the return of a fugitive from justice, a fee of \$3 is charged.

Trade Marks. Persons desiring to protect trade marks, labels, brands, stamps, wrappers, or advertising phrases or slogans from use or infringement by other persons, may register a description thereof with the secretary of state and pay a fee of \$2 for recording. (Acts 1917, p. 82; Burns' 10444.)

Fertilizer Licenses. Persons desiring to engage in the business of disposing of the bodies of dead animals by burying, burning, or cooking are required to procure a license of the secretary of state and pay \$31, of which \$50 is paid to the state veterinarian and \$1 to the secretary of state. (Acts 1913, p. 291.)

Certified Copies of Public Records. The secretary of state is required to furnish on demand a certified copy of any public record which may be in his custody. (1 R.S. 1832, p. 435.) The fee for transcribing is 10 cents per 100 words. (Burns' 7206.)

Car Equipment Agreements. The fee for filing car equipment agreements is \$5, 50 cents for the certificate and 10 cents per 100 words for transcribing. (Burns' 7206 and 9215.)

Detectives' Licenses. It is unlawful to engage in the business of private detective for hire without procuring a license from the secretary of state. The license fee is \$100 if a person and \$150 if a corporation, and \$3 for each badge issued. (Acts 1913, p. 682.)

Notary Fees—Auto Department. Prior to 1921, all notary fees collected for acknowledgments in the issuance of automobile licenses were covered into the general fund. Such fees are now added to the road fund. (Acts 1921, p. 589.)

Commissioners of Deeds. The governor has authority to appoint persons in other states, territories, and foreign countries to take depositions and affidavits to be used in the courts of this state and to acknowledge deeds and other instruments proper to be recorded in this state. (1 R.S. 1852, p. 231.) The fee for each commission to a commissioner of deeds and filing the qualifications is \$5. (Acts 1895, p. 319.)

Lobby Licenses. Legislative agents or lobbyists who receive compensation for their services in the promotion or defeat of legislation are required to register with the secretary of state and pay a fee of \$2. (Acts 1915, p. 5.)

Postage—Acts of Legislation. Persons purchasing copies of the session laws of the secretary of state submit the postage necessary to cover the carriage of the volume. This practice is in an irregularly established manner.

Blue Sky Fees. The fees charged under the blue sky law are as follows: issuers' license, 1/10 of 1 per cent of the amount of the securities to be offered for sale, but not less than \$25 nor more than \$200; agents' license, \$5; dealers' license, \$50; salesman's license, \$5. (Acts 1921, p. 240.)

Land Fees. Special licenses are passed from time to time to correct the title to real estate. These laws provide for the issuance of a patent by the state upon the payment of a nominal amount annually \$1.50 per acre.

Real Estate Deeds. Foreign persons and companies are required to obtain licenses of the auditor of state to buy and sell real estate in the state of Indiana. The fee for the license is \$10. (Acts 1921, p. 733.)

Transportation Agents. Persons who engage in the business of selling steamship or railroad tickets for transportation to or from foreign countries are required to obtain a license of the treasurer of state. The fee for a license is \$5. (Acts 1921, p. 183.)

Supreme Court (Docket) Fees. A docket fee of \$4 is taxed in every case of appeal to the supreme court, is collected by the clerk and paid into the General Fund. (Acts 1889, p. 174.)

Appellate Court (Docket) Fees. A docket fee of \$10 is taxed in every case of appeal to the appellate court, is collected by the clerk and paid into the General Fund. (Acts 1901, p. 565; Sec. 15.)

County Court (Docket) Fees. All docket fees collected by the clerks of the circuit courts are paid to the county treasurers and the county treasurer pays such fees to the state treasurer at the time of making settlement with his clerk. (Acts 1889, p. 174.)

Teachers' Examination Fees. Under the act of 1921, creating the State Teachers' Training Board, provision was made for the issuance of provisional elementary certificates, upon the payment of a fee of \$5. All fees collected are available for defraying the expenses of the Teachers' Training Department and the excess is added to the Teachers' Pension Fund. (Acts 1919, p. 733; Acts 1921, p. 283.)

Manuscript Fees. Under the act of 1915, teachers could elect to have their manuscripts sent to the state superintendent for examination, accompanied by a fee of 75 cents, out of which all expenses incurred in grading the manuscripts were paid and the excess was covered into the Common School Tuition Fund. (Acts 1915, p. 927.)

Cold Storage. Persons engaged in the business of conducting cold storage establishments are required to procure a license annually of the State Board of Health and pay a fee of \$10. All funds accruing from fees so collected are available for the use of the Board of Health and the excess reverts to the General Fund. (Acts 1911, p. 119.)

Water Analysis. Persons who are engaged in the business of selling bottled or mineral water are required to submit samples for analysis to the Board of Health, annually, on or before July 1, and pay the cost of analysis, but in no case less than \$10. (Acts 1919, p. 706.)

- ¹⁹**Resident Hunting and Fishing Licenses.** Residents of the State of Indiana, who are required by law to procure licenses to hunt or fish, pay a fee of \$1. (Acts 1905, p. 584; Acts 1913, p. 310).
- ²⁰**Non-Resident Hunting Licenses.** Non-residents are required to procure a license to hunt in the state and pay a fee of \$15. (Acts 1905, p. 584; Acts 1907, p. 378).
- ²¹**Non-Resident Fishing Licenses.** Non-residents are required to procure licenses to fish in the state and pay a fee of \$1. (Acts 1911, p. 677).
- ²²**Lake Michigan Fishing Licenses.** Person desiring to fish in the waters of Lake Michigan which are under the jurisdiction of Indiana are required to obtain licenses and pay the following fees annually: residents; sailboats, \$5; motor boats of 5 tons, \$10; 10 to 20 tons, \$20; over 20 tons, \$25; and \$1 for the use of a net. Non-residents; sail boats, \$10; motor boats of 10 tons or less, \$50; over 10 tons, \$5 additional for each ton. (Acts 1917, p. 94).
- ²³**Inspection Certificates.** Under a rule of the Department of Conservation issued January 22, 1920, a fee of \$10 is charged for inspection of premises where fur-bearing animals and game birds are held for breeding purposes.
- ²⁴**Ferret Permits.** It is unlawful for any person to keep a ferret in his possession without obtaining a permit from the Conservation Department. The fee for the permit is \$10 for a single ferret and \$5 for each additional ferret. (Acts 1921, p. 29).
- ²⁵**Scientific Permits.** Permits may be issued to persons to collect birds, nests, and eggs for scientific purposes. The fee is \$1. (Acts 1905, p. 584, Sec. 903).
- ²⁶**Gas Wells—Plugging.** Before the casing is drawn from any gas well, the well must be properly plugged under the direction of the Department of Conservation and a fee of \$5 is collected. (Acts 1909, p. 234).
- ²⁷**Nursery Licenses.** All nurserymen who engage in the business of selling nursery stock in the state are required to obtain a dealer's license, and all agents selling nursery stock for any firm are required to obtain agent's licenses. The fee for either license is \$1. (Acts 1915, p. 200).
- ²⁸**Industrial Licenses.** Picture shows, theaters, hotels, and industrial establishments are required to procure licenses annually of the industrial board and pay the following fees: Picture Shows and Theaters; seating capacity of 100 or less, \$1; 100 to 200, \$2; 200 to 300, \$3; 300 to 400, \$4; 400 to 500, \$5; 500 to 600, \$6; 600 to 700, \$7; 700 to 800, \$8; 800 to 900, \$9; 900 to 1000, \$10. Hotels; 30 rooms or less, \$1; 30 to 50, \$2; 50 to 75, \$3; 75 to 100, \$4; 100 to 200, \$5; 200 and over, \$10. Every other person employing 5 or more persons pays the following fees: Employing 5 to 10, \$1; 10 to 25, \$2; 25 to 50, \$3; 50 to 100, \$4; 100 to 500, \$5; 500 or over, \$10. Payable into General Fund. (Acts 1911, p. 553; Acts 1913, p. 916).
- ²⁹**Transcript Industrial Board Records.** Fees collected for copies of records of the Industrial Board.
- ³⁰**Watercraft Inspection.** Steamboats and launches carrying passengers for hire are required to be inspected at prescribed intervals of time and the fees for inspection by the Industrial Board are as follows: \$10 for steamboats and \$5 for launches. (Acts 1903, p. 35).
- ³¹**Mine's Examination Fees.** Examinations are given to persons who desire to qualify as mine boss, fire boss, or hoisting engineer, and a fee of \$1 is collected. (Acts 1921, p. 521).
- ³²**Employment Agencies.** All private employment agencies are required to obtain a license to operate from the Industrial Board and pay a fee thereof of \$25 per year. (Acts 1909, p. 242; Acts 1911, p. 652).
- ³³**Railroad Fees.** Fees collected by the Railroad Commission, which was superseded by the Public Service Commission in 1913, for installing interlocking switches. (Burns' 5230)
- ³⁴**Authorizing Public Utility Securities.** The public service commission has authority to empower any public utility to issue stocks, bonds, or other securities, and the utility pays 15 cents for each \$100 of securities so issued, which is available for the use of the commission. (Acts 1913, p. 107; Sec. 90).
- ³⁵**Audits and Appraisals of Public Utilities.** The expense of making audits of the books or valuation of the property of public utilities is paid by the utility into the state treasury (Acts 1913, p. 107, Sec. 74).
- ³⁶**Rendering Plant Licenses.** Persons desiring to engage in the business of disposing of the bodies of dead animals by burying, burning, or cooking are required to procure licenses of the secretary of state and pay \$51, of which \$80 is paid to the state veterinarian and \$1 to the secretary of state. (Acts 1913, p. 291).
- ³⁷**Veterinary Licenses.** No person is permitted to practice veterinary medicine or surgery in the state without procuring a license from the state veterinary examiners. The fee for permission to take the examination is \$10. (Acts 1905, p. 168; Acts 1911, p. 166; Burns' 3412-3414).
- ³⁸**Inspection of Oil.** It is unlawful to sell illuminating oil in this state until it has been inspected and found to be safe from combustion. The fees for inspection are: For single barrel, package, or cask, 25 cents; lots of not to exceed 10 barrels, 15 cents per barrel; lots of not to exceed 50 barrels, 10 cents per barrel; lots of 50 barrels or more, 4 cents per barrel. (Acts 1919, p. 490; Burns' 7910a and 7910a).
- ³⁹**Insurance Examiners' Fees and Expenses.** All insurance companies doing business in the state are subject to examination by the insurance commissioner at least once every three years, and all expenses of the examination are paid by the company. (Acts 1913, p. 271; Burns' 4858a).

- ⁴⁰**Insurance Fees.** Domestic insurance companies are required to pay the following fees: Filing articles of incorporation, \$100; annual statement, \$20; examination of annual statement, \$5; license to company, \$5; agents' licenses, \$1; certificate of compliance, \$1; certificate of valuation or deposit, \$1; affixing seal and certifying to any paper, \$1. Foreign insurance companies are required to pay the following fees: Filing articles of incorporation, \$100; annual statement, \$20; examination of annual statement, \$5; license, \$5; certificate of service, \$5; certificate of compliance, \$1; statement for publication, \$2; agents' license, \$3. (Acts 1919, p. 465; Burns' 4550b).
- ⁴¹**Bank Examiners' Fees.** The state bank commissioner has authority to examine banks and trust companies at such times as he may deem necessary. The fees charged for examination are as follows: Having assets of less than \$100,000, \$20; \$100,000 to \$500,000, \$25; \$500,000 to \$1,000,000, \$30; \$1,000,000 to \$5,000,000, \$35; over \$5,000,000, \$40 and \$3 for each additional \$100,000 until the assets reach \$5,000,000 and \$2 for each additional \$100,000 in excess of \$5,000,000. (Acts 1921, p. 810; Burns' 3415-3419).
- ⁴²**Filing Bank Bonds.** The president and cashier of a bank are each required to file a bond with the bank commissioner and pay a fee of \$1. (Acts 1911, p. 7; Burns' 3331).
- ⁴³**Building and Loan Fees.** The state bank commissioner has authority to examine building and loan associations at such times as he may deem necessary. The fees charged for examination are as follows: Having assets of less than \$25,000, \$10; \$25,000 to \$50,000, \$15; \$50,000 to \$100,000, \$20; for each additional \$100,000 of assets, \$12. (Acts 1917, p. 333; Burns' 4130).
- ⁴⁴**Loan and Credit Fees.** Persons engaged in the petty loan business are required to obtain licenses of the state bank commissioner and pay an annual license fee of \$100. (Acts 1917, p. 401; Burns' 32771).
- ⁴⁵**Special Bank Fees.** Special fees representing expenses incurred in the handling of insolvent banks and trust companies are collected by the bank commissioner. (Acts 1921, p. 816; Burns' 3419).
- ⁴⁶**Certified Public Accountants.** Persons desiring to be registered as certified public accountants are required to pass a prescribed examination and pay a fee of \$25. All expenses incurred by the board of examiners are paid from the fees collected, and all funds in excess of \$100 on hand at the end of the fiscal year are transferred to the General Fund. (Acts 1921, p. 455; Burns' 75462-75462).
- ⁴⁷**Pharmacists.** Persons desiring to practice pharmacy are required to pass an examination given by the State Board of Pharmacy and pay the following fees: registered pharmacist, \$10; registered assistant pharmacist, \$5. The annual renewal fee is \$3. Registration of pharmacist apprentices, \$1 and registration of registered or registered assistant pharmacist from another state, \$15. (Acts 1911, p. 482; Acts 1923, p. 101; Burns' 9729a).
- ⁴⁸**Physicians and Surgeons.** Persons desiring to practice medicine or surgery in the state are required to pass an examination and pay the following fees: For examination, \$10, for applicant from approved medical college and \$25 when applicant is from a college not on the approved list. Midwives; \$5 if a diploma is presented, and \$10 without a diploma. (Acts 1897, p. 255; Acts 1899, p. 247; Burns' 8400-8401 and 8407).
- ⁴⁹**Embalmers.** Persons desiring to engage in the business of embalmers or undertakers are required to obtain licenses of the State Board of Embalmers and pay the following fees: \$5 for taking examination and \$1 for annual renewal. (Acts 1901, p. 502; Acts 1917, p. 181; Burns' 7123-7131).
- ⁵⁰**Optometrists.** Persons desiring to practice optometry in the state are required to take an examination and obtain a license. The fee for the examination is \$10 and for a certificate, \$5. (Acts 1907, p. 311; Acts 1913, p. 338; Acts 1919, p. 784; Burns' 9695-9697).
- ⁵¹**Nurses.** Persons desiring to engage in the practice of nursing are required to pass an examination and obtain a license from the State Nurses' Board, for which the following fees are charged: Examination and registration fee, \$10; trained attendants, \$5. (Acts 1921, p. 470; Burns' 9696-9696).
- ⁵²**Civil Engineers.** Persons desiring to engage in the profession of civil engineering and land surveying are required to pass an examination and procure a license: Fee for examination and license, \$25, and \$10 for annual renewal. (Acts 1921, p. 430; Burns' 6330a-6330a).
- ⁵³**Auto Theft Fees.** Before obtaining a certificate of registration of an automobile, every applicant must obtain a certificate showing that he is the owner of the automobile which he is registering. The fee for this certificate is \$10 and for the certificate of registration is \$10. A fee of 50 cents is charged for the certificate of registration. A fee of 50 cents is charged for transfer, 50 cents for replacing lost or stolen certificates and \$1 for the right to stamp special engine numbers. (Acts 1921, p. 821; Burns' 104701).

"Automobile Registration Fees. The fees charged for the annual registration of automobiles are as follows:

| | Trucks | Trailers |
|---------------------------|----------------------|----------------------|
| Less than 25 H.P. | Less than 1 ton..... | Less than 1 ton..... |
| 25 to 40 H.P. | 1 to 2 tons..... | 1 to 2 tons..... |
| 40 to 50 H.P. | 2 to 3½ tons..... | 2 to 5 tons..... |
| 50 H.P. or more..... | 3½ to 5 tons..... | 5 to 7½ tons..... |
| Trailers and dealers..... | 5 to 7½ tons..... | |
| Duplicates..... | | |
| Electric..... | | |
| Motorcycles..... | | |
| Chauffeurs license..... | | |

(Acts 1921, p. 579; Burns' 10469).
1891, p. 295; Burns' 9419).

"Unclaimed Fees (Local Courts.) All fees accruing to any person in the office of the clerk of the circuit court and unclaimed for a period of two years are paid to the state. (Acts 1891, p. 295; Burns' 9419).

"Show Licenses. The following fees are charged for shows and are payable into the state treasury for the use of the School Fund: Caravans and concerts, \$1 for an exhibition; carnivals, \$5 per day; circus, \$5 per day if less than 10 cars, \$15 if 10 to 20 cars, \$20 if 20 to 40 cars, and \$25 if 40 or more cars; wagon shows, \$1 per day; theatres and moving picture shows, \$5 per year. (Acts 1917, p. 134; Burns' 8234b).

"Railroad Liquor Licenses. Under the liquor laws of 1907, every railroad operating a passenger train carrying a dining or buffet car was obliged to obtain a license and pay a fee of \$1,000. (Burns' 8036).

"Coal Dealers' Licenses. For the purpose of regulating the supply and distribution of coal during the period subsequent to the close of the World War, a special Coal Commission was created in 1919, and its term of office was extended to March 31, 1921. (Acts 1920, p. 143).

TABLE V. PROPERTY AND POLL TAXES—COMPARATIVE TABLE, 1913-1923

| Fund | (a) PROPERTY TAXES | | | | | | | | | | (b) POLL TAXES | |
|--|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|--|
| | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 | |
| 1. General Fund..... | \$1,690,301 07 | \$1,526,377 91 | \$1,323,267 99 | \$1,348,379 41 | \$1,398,983 21 | \$1,000,871 47 | \$850,696 15 | \$999,493 95 | \$815,032 19 | \$529,342 53 | \$769,574 00 | |
| 2. Sinking Fund..... | 283,851 65 | 286,963 35 | 291,565 39 | 301,304 96 | 308,359 80 | 148,390 04 | 1,176 48 | | | | | |
| 3. Benevolent..... | 958,680 98 | 1,400,571 71 | 1,915,493 87 | 2,003,510 43 | 2,046,727 65 | 2,096,645 54 | 2,194,113 28 | 2,243,648 24 | 2,814,817 70 | 3,391,106 67 | 3,800,208 67 | |
| 4. Common Schools..... | 2,556,817 98 | 2,561,597 86 | 2,628,778 41 | 2,728,825 47 | 2,789,171 33 | 2,841,091 30 | 2,986,608 50 | 3,026,180 78 | 3,087,898 94 | 3,602,200 73 | 3,821,948 25 | |
| 5. Institutions..... | 520,339 53 | 982,756 33 | 1,343,352 24 | 1,402,211 63 | 1,435,409 25 | 1,467,908 48 | 1,535,840 68 | 1,591,873 42 | 1,590,633 01 | 2,231,748 26 | 2,791,870 70 | |
| 6. Vocational Education..... | | | | | | | | | | | | |
| 7. State Highways..... | | 100,690 19 | 194,097 00 | 201,027 73 | 203,869 59 | 154,833 16 | 110,402 29 | 113,921 74 | 113,921 74 | 200,890 26 | 272,717 28 | |
| 8. Teachers' Pensions..... | | | | | | | | | | | | |
| 9. Horticultural Experiment Station..... | | | | | | | | | | | | |
| 10. War Memorial..... | | | | | | | | | | | | |
| Total..... | \$6,009,991 21 | \$6,979,227 35 | \$7,696,554 90 | \$7,985,555 63 | \$8,187,610 83 | \$7,799,739 97 | \$7,678,837 48 | \$8,153,459 59 | \$10,818,148 32 | \$12,530,289 66 | \$13,837,262 92 | |
| 1. General Fund..... | \$183,750 00 | \$189,445 00 | \$184,143 00 | \$185,875 00 | \$187,548 00 | \$202,099 00 | \$192,391 00 | \$190,197 48 | \$180,045 73 | \$194,317 57 | \$208,341 80 | |
| 2. School Fund..... | 183,750 00 | 189,445 00 | 184,143 00 | 185,875 00 | 187,548 00 | 202,099 00 | 192,391 00 | 190,197 48 | 180,045 73 | 194,317 57 | 208,341 80 | |
| Total..... | \$367,500 00 | \$378,890 00 | \$368,286 00 | \$371,750 00 | \$375,096 00 | \$404,198 00 | \$384,782 00 | \$380,394 96 | \$360,091 46 | \$388,635 14 | \$416,683 60 | |
| Grand Total Taxes..... | \$6,377,491 21 | \$7,358,117 35 | \$8,064,840 90 | \$8,357,305 63 | \$8,572,658 83 | \$8,203,937 97 | \$8,063,619 48 | \$8,543,854 55 | \$11,178,239 78 | \$12,908,923 23 | \$14,253,946 52 | |

TABLE VI. TAX LEVIES, 1911-1922

| FUND | 1911 | 1912 | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|
| 1. General Fund | 9 | 9 | 7 1/2 | 7 1/2 | 7 1/2 | 7 1/2 | 4 | 4 | 2 | 1 | 1 | 2 |
| 2. Soldiers' Fund | 1 1/2 | 1 1/2 | 1 1/2 | 1 1/2 | 1 1/2 | 1 1/2 | 10 | 10 | 3 1/2 | 5 1/2 | 6 | 8 |
| 3. Benevolent Institutions | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 2 1/2 | 2 1/2 | 5 | 7 |
| 7. Common Schools | 24 1/2 | 24 1/2 | 24 1/2 | 24 1/2 | 24 1/2 | 24 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| 5. Educational Institutions | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| 6. Vocational Education | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| 7. State Highways | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| 8. General Hospitals | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| 9. Agricultural Experiment Station | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| 10. War Memorial | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 13 1/2 | 1 1/2 | 1 1/2 | 3 1/2 | 3 1/2 | 5 1/2 | 1 1/2 |
| Total | 31 1/2 | 31 1/2 | 40 1/2 | 40 1/2 | 40 1/2 | 40 1/2 | 35 1/2 | 35 1/2 | 18 | 20 | 24 | 27 |

TABLE VII. ASSESSED VALUATION AND NUMBER OF POLLS, 1913-1922

| YEAR | Not Assessed Valuation | Number of Polls | Total Tax Rate | Poll Tax |
|------|------------------------|-----------------|----------------|----------|
| 1913 | 1,808,207,235 | 459,375 | 40/10 | 1.00 |
| 1914 | 1,890,876,196 | 458,162 | 40/10 | 1.00 |
| 1915 | 2,051,270,310 | 464,888 | 40/10 | 1.00 |
| 1916 | 2,060,420,218 | 468,869 | 35/10 | 1.00 |
| 1917 | 2,124,951,446 | 469,992 | 35/10 | 1.00 |
| 1918 | 5,701,888,589 | 444,321 | 18 | 1.00 |
| 1919 | 5,749,258,800 | 443,251 | 20 | 1.00 |
| 1920 | 5,808,717,040 | 470,414 | 24 | 1.00 |
| 1921 | 5,701,888,589 | 458,465 | 27 | 1.00 |
| 1922 | | | | |

TABLE VIII. FEDERAL AID

| NATURE OF GRANT | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|------|----------------|----------------|
| 1. Purdue University | \$50,000 00 | \$55,000 00 | \$55,000 00 | \$50,000 00 | \$50,000 00 | \$50,000 00 | \$50,000 00 | \$50,000 00 | | \$50,000 00 | \$50,000 00 |
| 2. Soldiers' Home | 31,725 00 | 32,000 00 | 33,683 78 | 31,816 22 | 29,425 00 | 31,025 00 | 21,725 00 | 22,495 50 | | 20,580 00 | 19,740 00 |
| 3. Vocational Education | | | | | | 44,034 97 | 55,659 19 | 66,867 19 | | 111,350 00 | 128,500 00 |
| 4. General Diseases | | | | | | | 2,068 07 | 484,999 00 | | 821,912 91 | 1,834,760 00 |
| 5. Infancy and Maternity | | | | | | | | | | 20,700 00 | 12,499 00 |
| 6. Industrial Rehabilitation | | | | | | | | | | 6,258 70 | 7,935 18 |
| Total | \$81,725 00 | \$87,000 00 | \$88,683 78 | \$81,816 22 | \$79,425 00 | \$125,059 97 | \$129,452 23 | \$627,361 81 | | \$1,032,377 52 | \$2,054,909 63 |

NOTES ON RECEIPTS

These Notes refer to "Table III" under the Analyses for each year and to "Table I" of the "Consolidated Tables"

¹*Taxes on Property.* The taxes collected by the state during any fiscal year consist of the November installment of the taxes charged two years previously, and the May installment of taxes charged one year previously. This is due to the fact that the state fiscal year begins on October 1 and ends on September 30, whereas the tax year corresponds to the calendar year. Accordingly, the taxes collected by the state during any fiscal year are based on two separate valuations and two separate tax levies.

²*Poll Taxes.* Poll taxes are levied for the use of the General Fund and the Common Schools. The General Fund Poll Tax is fixed by Section 1, p. 311, Acts 1917, which, in addition to the levy on property, fixes a tax of 50 cents on each taxable poll, to be paid into the General Fund of the state treasury. The Common School Poll Tax was fixed by Section 1, p. 505, Acts 1907, which, in addition to the levy on property, fixed a tax of 50 cents on each taxable poll, to be paid into the Common School Revenue Fund. This tax was re-imposed by Section 1, Acts 1921, p. 539.

³*Insurance Taxes:* (1) *Regular.* Every insurance company not organized under the laws of Indiana pays a tax of \$3 on every \$100 received in the state as insurance premiums, less losses actually paid in the state. Payments are made to the Insurance Commissioner in January and July of each year, and the funds so received are covered into the General Fund. (Sec. 82, p. 235, Acts 1919; Burns' 10139e3)

(2) *Fire Marshal Taxes.* Every fire insurance company transacting business in the state pays a tax of one-half of one per cent of the gross premiums received by such company on fire risks written in the state, less return premiums and considerations received from re-insurances. Payments are made on June 30 and December 31 of each year. The taxes so paid constitute a fund known as the Fire Marshal Fund which is used for the support and maintenance of the fire marshal's office. (Sec. 5, p. 429, Acts 1917, Burns' 7441r)

⁴*Transportation Taxes.* Companies operating oil cars, refrigerator cars, stock cars, and freight cars under contract with a railroad company pay a tax of 1 per cent on the property of such companies used in the state, less real estate assessed locally. Payments are made annually, in November, and are credited to the General Fund. (Sec. 97, Acts 1919, p. 250; Burns' 10139t3)

⁵*Vessel Tonnage Taxes.* Navigation companies pay 3 cents per net ton of the registered tonnage of all vessels, barges, boats, or other watercraft owned by such company. Payment is made on or before July 1 of each year and accrues to the General Fund. (Sec. 126-133, p. 267, Acts 1919; Burns' 10139y4)

⁶*Dog Taxes—Hydrophobia Fund.* Dog taxes are collected by the several township assessors annually at the time of assessing real and personal property. The rate of taxation is as follows: \$3 for each

male dog or spayed female dog; \$5 for each unspayed female dog; and \$5 for each additional male dog or spayed female dog. Within 5 days after completing his assessment, the assessor pays all dog taxes collected by him to the trustee of the township, and the money so paid is known as the dog fund of the township. It is used to pay damages sustained by the owners of sheep, cattle, horses, swine, fowls, or other live stock killed, maimed, or damaged by dogs. All money in the township dog fund in excess of \$100 on the first Monday of March annually is paid to the county treasurer and constitutes the county dog fund. If the dog fund of any township is exhausted, a sufficient amount of money is transferred from the county dog fund to the township, the fund of which is exhausted to pay for the damages to live stock incurred therein. Of the surplus left in the county dog fund, 5 per cent is paid to the state auditor on April 1 of each year, and constitutes the state hydrophobia fund, which is used in the treatment of cases of hydrophobia. All funds in excess of \$3,000 in the state hydrophobia fund at the end of the fiscal year are transferred to the school fund. (Sec. 46-56, p. 218, Acts 1919; Burns' 10139u1-10139d2. Acts 1911, p. 161; Burns' 7604a and 10139e2)

⁷*Inheritance Taxes.* The Inheritance Tax is levied on all estates which are transmitted by will or otherwise at a prescribed rate, after allowing exemptions on which no tax is paid. The following table shows the exemptions and the rates paid by the legatees:

| Relationship | Exemption | Per Cent on Excess above Exemption to \$25,000 | Per Cent on Excess of \$25,000 to \$50,000 | Per Cent on Excess of \$50,000 to \$300,000 | Per Cent on Excess of \$300,000 |
|---------------------------|-----------|--|--|---|---------------------------------|
| Wife..... | \$15,000 | | | | |
| Husband..... | 2,000 | | | | |
| Child under 18..... | 5,000 | | | | |
| Other Lineal Issue..... | 2,000 | 1 | 2 | 3 | 4 |
| Lineal Ancestor..... | 2,000 | | | | |
| Adopted Child..... | 2,000 | | | | |
| Lineal Issue of Same..... | 2,000 | | | | |
| Brother..... | 500 | | | | |
| Sister..... | 500 | | | | |
| Descendant of Same..... | 500 | 2 | 4 | 6 | 8 |
| Son-in-Law..... | 500 | | | | |
| Daughter-in-Law..... | 500 | | | | |
| Uncle..... | 250 | | | | |
| Aunt..... | 250 | 3 | 6 | 9 | 12 |
| Descendant of Same..... | 250 | | | | |
| Great-Uncle..... | 150 | | | | |
| Great-Aunt..... | 150 | 4 | 8 | 12 | 16 |
| Descendant of Same..... | 150 | | | | |
| All Others..... | 100 | 5 | 10 | 15 | 20 |

(Acts 1913, p. 79, as amended by Acts 1921, p. 854; Burns' 10143a-b)

⁸ *Gasoline Tax.* The Gasoline Tax was established in 1923 and consists of a tax of 2 cents per gallon on all gasoline used in propelling motor vehicles over the highways of the state. (Acts 1923, p. 532)

⁹ *Coal Tonnage Taxes.* For the purpose of regulating the supply and distribution of coal during the period subsequent to the close of the World War, a special Coal Commission was created and a tax of one cent per ton was imposed on all coal mined in the state. The act expired by its own limitation on March 31, 1921. (Acts 1920, p. 143)

¹⁰ *Depository Interest.* All funds which are paid into the state treasury are deposited for safe-keeping in banks or trust companies, selected biennially by the State Board of Finance, consisting of the governor, the auditor, and treasurer of state, and are known as state depositories. The interest rates on deposits, as fixed by law, are as follows: 2 per cent on daily balances; 2½ per cent on semi-annual time deposits; and 3 per cent on annual time deposits. All depository interest accruing on any of the state funds is covered into the General Fund except the interest accruing on funds belonging to Indiana and Purdue Universities and the State Normal School. (Acts 1907, p. 391, as amended by Acts 1909, p. 437; Burns' 7536); interest accruing on the War Memorial Fund (Acts 1920, Sec. 15, p. 187; Burns' 100960); the Auto Theft Fund (Acts 1921, Sec. 5, p. 825; Burns' 10476n1); and interest accruing on the Road Fund and the Highway Fund (Acts 1919, p. 136, Sec. 35; Burns' 7671n2), which is credited to the several funds respectively on which the interest has accrued.

¹¹ *Interest on Invested Funds:* (1) *Teachers' Retirement Funds.* The State Teachers' Retirement Board is authorized to invest the funds which may come into its possession in approved securities. The interest which accrues on the funds so invested is available for the use of the board, and constitutes a part of the State Teachers' Retirement Fund. (Acts 1921, p. 751; Burns' 6555b2)

(2) *Permanent Endowment Fund.* The Permanent Endowment Fund of Indiana University was derived from the sale of lands originally given to the state by the federal government for educational purposes. This fund is distributed to the several counties of the state and is lent in the same manner as the common school fund. The interest on this fund at 6 per cent is paid to Indiana University for maintenance and operating expenses. (1 R.S. 1852, p. 504; Acts 1897, p. 117; Burns' 6770-6773) In 1922, this fund amounted to \$764,528.67.

(3) *Common School Fund.* The Common School Fund consists of the surplus revenue fund, the saline fund, the bank tax fund, the fund derived from the sale of county seminaries and seminary property, fines assessed for breaches of the penal laws, forfeitures, escheated estates, lands granted to the state, the proceeds of the sale of the swamp lands, the funds arising from Section 114 of the charter of the state bank of Indiana, show licenses, and the excess of the hydrophobia fund, and the collections of the board of engineers. This fund is lent by the counties at 6 per cent, and the interest accruing thereon is used for the maintenance of common schools. (Acts 1865, p. 3; Acts 1911, p. 161; Burns' 183-187; Acts 1921, Sec. 7, p. 432; Burns' 9530g; Acts 1917, p. 134;

Burns' 8234a-b) In 1923, the Common School Fund amounted to \$11,461,605.66.

(4) *Highway Commission—Interest on Bonds.* The Highway Commission has authority to build state roads thru cities and towns, and if the street costs more than an equal length of road, the city or town pays the excess. (Acts 1919, p. 131, Sec. 22; Burns' 7671e2) The interest accruing to the Commission is interest on street bonds given to the Commission by a city thru which a road is improved.

"*Earnings of State Institutions and Property:* (1) *Rent of State Lands.* The auditor of state is authorized to rent any of the state lands until such lands are disposed of. (Acts 1883, p. 170, Sec. 8; Burns' 8138-8140)

(2) *State Parks.* The income from the state parks, derived largely from admission fees and concessions, is collected by virtue of regulations prescribed by the Department of Conservation.

(3) *Soldiers' Monument.* The income from the Soldiers' Monument, is from admissions and sales, regulated by the board having charge. (Acts 1893, p. 310)

(4) *Industrial Aid for Blind.* The Board of Industrial Aid for the Blind is authorized to assist blind people by establishing workshops and affording them employment in their own homes. The receipts and earnings accruing to the board are derived from the operation of industrial schools and workshops and from the sale of products made under the supervision of the board. (Acts 1915, p. 118; Burns' 10071)

(5) *Indiana University—Waterman Rentals.* On May 12, 1915, Dr. L. D. Waterman gave to Indiana University deeds for property valued at \$100,000. The rental on this property accrues to the University.

(6) *Highway Commission—Rent and Repair of Trucks.* The Highway Commission has a large number of trucks, taken over from the federal government, which are not in immediate use. These trucks are rented to the other state departments and institutions and kept in repair by the Highway Commission, for which the commission receives rent for the use and compensation for the cost of repairs.

(7) *Benevolent Institutions.* The state maintains 19 institutions in which the insane, feeble-minded, epileptic, soldiers' orphans, soldiers, deaf, blind, tubercular patients, criminals, and misdemeanants are cared for. Each of these institutions earns a certain amount of money each year which is paid into the General Fund of the state treasury. These receipts are derived from the sale of produce from the farms or shops, sale of property, and the collections from private patients. (Acts 1899, p. 187; Burns' 3456; as amended by Acts 1901, p. 37, Burns' 3457)

"*Sale of Property:* (1) *Military Supplies.* The adjutant-general has authority to sell any property which is of no further use to the national guard. (Acts 1909, p. 181, Burns' 8564a-b)

(2) *Court Reports.* The law provides a method of distributing the reports of the supreme and appellate courts among libraries and public officials, and requires that all copies not so distributed shall be sold by the secretary of state at a price to be fixed by the state printing board, not less than the cost of publication. Money received from the sale of

court reports is added to the General Fund. (Acts 1917, p. 383; Burns' 9323)

(3) *Acts of Legislature.* The law provides a method of distributing the acts of the legislature and provides that the copies remaining after the distribution is made may be sold at a price to be fixed by the secretary of state. The price has been fixed at 75 cents, and all money received is added to the General Fund. (Acts 1897, p. 111, Sec. 6; Burns' 9203)

(4) *Conservation Department—Property.* The sales by the Conservation Department consist of property no longer useful for the department.

Confiscated Fur. The law prohibiting the trapping of fur-bearing animals authorizes the Conservation Department to sell any hide or fur which they may seize and add the proceeds thereby obtained to the Fish and Game Protective and Propagation Fund. (Acts 1921, p. 624; Burns' 2511c)

(5) *Historical Commission—Books.* The law provides for the distribution of all books, pamphlets, and documents published by the Historical Commission and authorizes the commission to sell the excess above the prescribed distribution and add the proceeds so received to the funds available for the use of the commission. (Acts 1921, p. 478; Burns' 6870c)

(6) *Teachers' Pension Board—Matured Securities.* The State Teachers' Retirement Board is authorized to invest the funds which may come into its possession in approved securities. When these securities mature and are disposed of, an exchange of the security for cash takes place and is here treated as a receipt. (Acts 1921, p. 751; Burns' 655512)

(7) *State Lands—(1) Reclamation.* Owners of lands bordering on Lake Michigan have authority to fill in and reclaim submerged lands adjacent thereto, and by paying a fee of \$25 per acre, the state issues a patent therefor. (Acts 1907, p. 126; Acts 1915, p. 688; Burns' 8185-8187)

(2) *Sale.* The governor, auditor, and treasurer constitute a committee with authority to sell, at such price as may be deemed equitable, any lands belonging to the state. (Acts 1889, p. 307; Acts 1901, p. 116; Acts 1923, p. 173; Burns' 8135)

(8) *Highway Commission.* The receipts to the Highway Commission are from the sale of property no longer of use to the commission, and refunds on cement sacks which were turned back to the cement companies after disposing of the cement.

"*Federal Aid—(1) Venereal Diseases.* Federal aid for the suppression of venereal disease has been granted since the War. There is no general law, either state or federal, all aid being carried in the appropriation acts.

(2) *Infancy and Maternity.* Under the infancy and maternity act of 1921, the federal government coöperates with the several states in the promotion of the hygiene of maternity and infancy and contributes a prescribed amount to each state, but not in excess of the state contribution. (Act Nov. 23, 1921, Ch. 135, Sec. 1, 42 Stat.) The state accepted

the provisions of the federal act by an act approved March 3, 1923. (Acts 1923, p. 175)

(3) *Purdue University*. By the act of July 2, 1862, the federal government extended financial aid to the agricultural colleges of the country. The annual allowance was increased from year to year until 1907 when the amount was fixed at \$50,000.00. (Act of July 2, 1862, Ch. 130, Sec. 1, 12 Stat. 503; Act March 4, 1907, Ch. 2907, 34 Stat. 1281)

(4) *Vocational Education*. The federal act providing for the co-operation of the states and the federal government in the promotion of vocational education and contributions by the federal government to the state for that purpose was passed in 1917 (Act February 23, 1917, Ch. 114, Sec. 1, 39 Stat. 929), and was accepted by the state by the act of May 31, 1917. (Acts 1917, p. 344; Burns' 6641r)

(5) *Industrial Rehabilitation*. By the act of June 5, 1920, the federal government provided for coöperation with the several states in the rehabilitation of persons disabled in industry and their return to civil employment. Under that act, the federal government grants financial aid to each state which accepts the act. (Act June 2, 1920, Ch. 219, Sec. 2) The state accepted this act in 1921. (Act 1921, p. 547; Burns' 6641v)

(6) *State Highways*. The law extending federal aid in the construction of roads was passed in 1916 (Act July 11, 1916, Ch. 241, Sec. 1, 39 Stat. 355), and was accepted by the state in 1917 (Acts 1917, p. 253; Burns' 7671r2).

(7) *Soldiers' Home*. By the act of 1888, the federal government made an annual appropriation of \$100 per year for every disabled soldier or sailor admitted to any state soldiers' home. (Act August 27, 1888, Ch. 914, Sec. 1, 25 Stat. 450) This amount is now \$120 per year. (Acts August 27, 1920, Ch. 56)

(8) *Insane Soldiers*. The federal government is authorized to contract with any state for the care of persons under the jurisdiction of the United States in state insane hospitals. (Act June 23, 1874, Ch. 465, Sec. 2, 18 Stat. 251) During and after the War, military patients were cared for in state hospitals. (Act March 3, 1919, Ch. 98, Sec. 5)

¹⁸*County Aid*: (1) *State Highways*. Contributions may be made by counties to the State Highway Commission for the construction of state highways in such counties.

(2) *Tubercular Patients*. The cost of the treatment of indigent tubercular patients at \$5 per week is paid by the county in which the person resides. (Acts 1907, p. 198, Sec. 14; Burns' 3582)

(3) *Care of Insane*. Clothing for indigent insane persons is furnished at the expense of the county from which they come. If the clothing is furnished by the hospital, the amount due is afterwards collected from the county. (Acts 1881, Special Sess., p. 546, Sec. 15; Acts 1921, p. 841; 1 R.S. 1852, p. 322; Burns' 3429-3430; 3708-3709)

(4) *Care of Epileptics*. Clothing for indigent epileptics is furnished by the state and the state is then reimbursed by the county. (Acts 1905, p. 483, Sec. 17; Burns' 3563)

(5) *Care of Misdemeanants*. One-half of the estimated cost of support of inmates in the Girls' School and Boys' School is paid by the

counties from which the inmates are committed. (Acts 1869, Spec., p. 61; Acts 1883, p. 19; Burns' 9973-9974, 10019)

(6) *Care of Deaf*. Clothing and transportation of indigent children are paid by the state and the state is reimbursed by the counties. (Acts 1865, p. 124; Burns' 3508)

¹⁹*City Aid—Highway Construction*. The highway commission has authority to construct highways thru cities. When this is done, if the city desires to spend more on an equal length of the street than is spent outside of the city, the excess is paid by the state and the state is later reimbursed by the city. (Acts 1919, p. 119, Sec. 22; Burns' 7671e2)

²⁰*Fines*—(1) *State Library, Books*. Payment for books lost by borrowers.

(2) *Fish and Game Fines*. In cases of conviction or pleas of guilty for violation of any of the fish and game laws of the state, a fee of \$5 is taxed in addition to the fine prescribed in the criminal law. (Acts 1913, p. 368; Burns' 2553a)

²¹*Premiums on Teachers' Insurance*. This item consists of the premiums paid by teachers who carry insurance under the state teachers' retirement law. (Acts 1915, p. 658; Acts 1921, p. 751; Burns' 6555z1)

²²*Unclaimed Estates*. Estates of persons unclaimed for want of heirs escheat to the state. (Acts 1881, Spec., p. 423; Burns' 2939)

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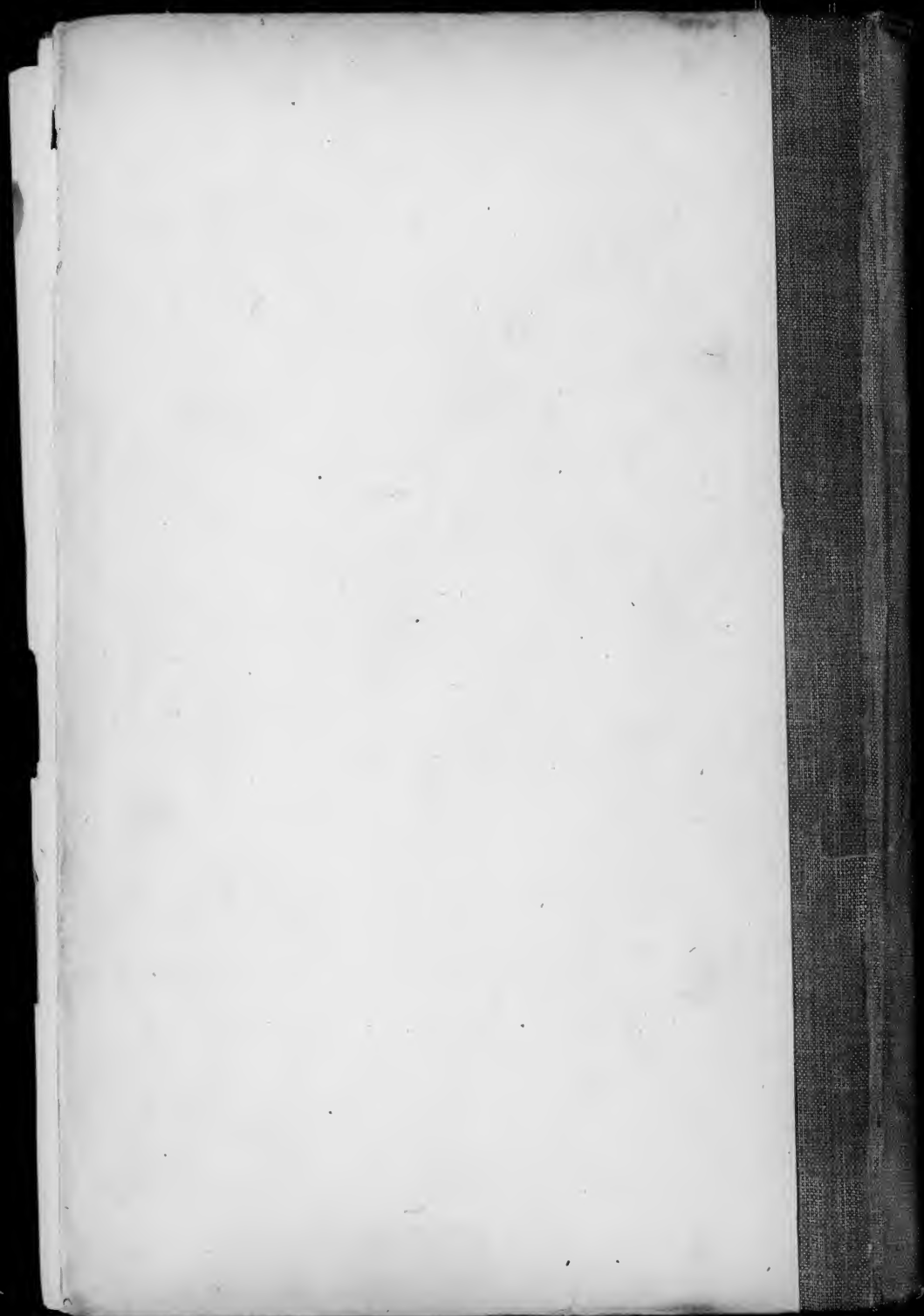
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